

**REPORT
OF THE
COMMITTEE ON CONTRIBUTIONS**

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-FIFTH SESSION

SUPPLEMENT No. 11 (A/45/11)



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New York, 1990

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I. ORGANIZATION AND ATTENDANCE

1. The fiftieth session of the Committee on Contributions was held at United Nations Headquarters from 11 to 29 June 1990. The following members were present:

Mr. Kenshiro AKIMOTO
Syed Amjad ALI
Mr. BAGBENI Adeito Nzengeya
Mr. Ernesto BATTISTI
Mr. Alain CATT
Mr. Sergio CHAPARRO Ruiz
Mr. Yuri A. CHULKOV
Mr. John D. FOX
Mr. Ion GORITZA
Mr. Peter GREGG
Mr. Elias M. C. KAZEMBE
Mr. Vanu G. MENON
Mr. Atilio N. MOLTENI
Mr. Dimitri RALLIS
Mr. WANG Liansheng
Mr. Assen ZLATANOV

Mr. Carlos Moreira Garcia and Mr. Mohamed Mahmoud Ould Cheikh El Ghaouth were not able to attend. The text of the letter from Mr. Ould Cheikh El Ghaouth to the Committee in this regard is contained in annex I to the present report at his request.

2. The Committee elected Syed Amjad Ali as Chairman and Mr. Atilio N. Molteni as Vice-Chairman.

II. CONSIDERATION OF GENERAL ASSEMBLY RESOLUTIONS 44/197 A AND C

3. At its forty-fourth session, the General Assembly adopted resolutions 44/197 A and C of 21 December 1989, which read in part as follows:

"A

"The General Assembly,

"Recalling all its previous resolutions on the scale of assessments, in particular resolutions 39/247 B of 12 April 1985, 42/208 of 11 December 1987 and 43/223 B of 21 December 1988,

"Having considered the report of the Committee on Contributions, 1/ and noting the efforts of the Committee, particularly in the context of the difficulties it encountered in performing its tasks,

"Taking into account the views expressed in the Fifth Committee during the forty-fourth session, 2/

"1. Reaffirms that:

"(a) The capacity to pay is the fundamental criterion for determining the scale of assessments;

"(b) The scale of assessments should be determined on the basis of reliable, verifiable and comparable data;

"(c) The methodology for determining the scale of assessments should be simplified as far as possible with a view to making it more transparent and stable over time;

"2. Takes note of the possible areas for adjustments to the existing methodology identified in the report of the Committee on Contributions; 1/

"3. Requests the Committee on Contributions:

"(a) To continue its work on the following elements of the existing methodology:

"(i) The statistical base period;

"(ii) The debt adjustment factor;

"(iii) The per capita income limit;

"1/ Official Records of the General Assembly, Forty-fourth Session, Supplement No. 11 and addendum and corrigendum (A/44/11 and Add.1 and Add.1/Corr.1).

"2/ See A/C.5/44/SR.13, 17, 18, 20-23, 25 and 59, and corrigendum.

"(iv) The scheme to avoid excessive variations of individual rates of assessment between successive scales;

"(b) As a means further to improve the current methodology;

"(i) To examine fully the use of other factors, including the situation of countries having the economic characteristics outlined in resolution 43/223 B, paragraph 3;

"(ii) To continue its work on the price-adjusted rates of exchange methodology;

"(c) To continue, in conformity with the mandate set out in resolution 43/223 B, paragraph 2 (e), its consideration of ad hoc adjustments to the machine scale, which should be uniformly applied, based on broad, objective, rational and transparent criteria, including those mentioned in paragraph 38 of the report of the Committee on Contributions, and which should be limited in scope and made on a voluntary and multilateral basis;

"4. Also requests the Committee on Contributions to submit to the General Assembly, at its forty-fifth session, recommendations on adjustments, if necessary and where appropriate, to the elements and factors referred to in paragraph 3 of the present resolution;

"5. Invites the Committee on Contributions, in conducting the work mentioned in paragraph 3 of the present resolution, to continue to examine the interrelationship of each of the elements and factors as a part of the overall methodology;

"6. Requests the Committee on Contributions to proceed with the further exploration of alternative income concepts and to report thereon to the General Assembly at its forty-fifth session;

"7. Also requests the Committee on Contributions to consider excluding the allocation of any additional points, as a result of the applications of the scheme of limits, to those Member States having a very low per capita income, and to report thereon to the General Assembly at its forty-fifth session;

"8. Further requests the Committee on Contributions to include in its report to the General Assembly at its forty-fifth session illustrative examples, consistent with the statistical annexes to its report to the Assembly at its forty-fourth session, of the implications of using the elements and factors mentioned in the present resolution, including different alternatives for ceiling and floor amounts.

"...

"C

"The General Assembly,

"Recalling rule 160 of the rules of procedure of the General Assembly,

"1. Requests the Committee on Contributions to examine the question of providing access of Member States to information on how the Committee, being an expert body, arrives at its decisions on the scale of assessments, and to submit specific recommendations to the General Assembly at its forty-fifth session on how to establish an effective mechanism of communication between Member States and the Committee, in particular by holding information meetings at its regular sessions before the preparation of a new scale and during the consideration of ad hoc adjustments, to enable interested Member States to convey their views and request the Committee to take those views into account in the preparation of the new scale;

"2. Decides to continue at its forty-fifth session its consideration of the functioning of the Committee on Contributions on the basis of the views to be expressed by that Committee in its report."

4. The Committee carefully considered the resolution and discussed it on the basis of the relevant summary records of the Fifth Committee (A/C.5/44/SR.13, 17, 18, 20-23, 25 and 59), the report of the Fifth Committee (A/44/896) and several notes by the Secretariat dealing with different aspects of the methodology, including the updated data base. The Committee also considered representations by two Member States.

5. During its forty-ninth session, the Committee on Contributions began the comprehensive review of all aspects of the existing methodology for the determination of the scale of assessments, called for in General Assembly resolution 43/223 B, on the basis of the data used in the preparation of the scale of assessments for the period 1989-1991 and identified possible areas for adjustments. The review was completed during the current session on the basis of the further guidance received from the Fifth Committee in Assembly resolution 44/197 A and a data base updated from 1986 to 1988. The Committee's recommendations concerning the different aspects of the methodology and the ad hoc adjustment process can be found in the body of the present report. In analysing the information contained in the annexes to the report, it should be borne in mind that the data base to be used for the preparation of the 1992-1994 scale of assessments will be updated by an additional year.

6. The Committee also addressed General Assembly resolution 44/197 C.

III. SCALE METHODOLOGY

A. Low per capita income allowance formula

7. In accordance with its own decision 1/ and the request contained in General Assembly resolution 44/197 A, the Committee on Contributions again reviewed the possible upward adjustment of the upper per capita income limit. After some discussion, the Committee decided to recommend to the General Assembly an increase of the upper per capita income limit to \$2,600. The impact of this change is illustrated in annex II to the present report.

8. The Committee noted that the upper per capita income level would have to be adjusted when it became possible to use price-adjusted rates of exchange (PARE) in the scale methodology, as PARE had to be applied to both national and per capita income (see paras. 22-39 of the present report).

9. The Committee also conducted a further review of the effects of alternative gradients, but it decided to maintain it at its present level of 85 per cent.

B. Statistical base period

10. In response to the request contained in paragraph 3 (a) (i) of General Assembly resolution 44/197 A, the Committee examined a number of statistical tables showing the effects of varying statistical base periods using a data base updated to and including the year 1988. The Committee also re-examined the effects of a weighted 10-year statistical base period. Annex III to the present report illustrates the effect of giving equal weight to the earlier six and last four years of the 10-year statistical base period. Annex III also illustrates the effects of reducing the statistical base period to seven, five or three years. Based on its analysis of the data, the Committee decided to recommend to the General Assembly the retention of the 10-year base period for the preparation of the next scale of assessments.

11. The Committee arrived at its decision primarily in an effort to be responsive to the General Assembly's request for methodological stability over time, which is reflected in paragraph 2 of its resolution 43/223 B. In view of the cyclical nature of the relative economic circumstances of countries, the Committee members were of the opinion that the 10-year base period over time provided the best basis for fairness and equity in the scale for the largest number of Member States. While the Committee recognized that there would always be some countries for which a shorter statistical base period could result in rates of assessment which better reflected their capacity to pay during a given scale period, it recalled that the adjustment of the upper per capita income limit, the scheme of limits and ad hoc adjustments generally served to address such concerns.

C. Ceiling and floor rates

12. In response to the request contained in paragraph 8 of General Assembly resolution 44/197 A, annexes IV A and B to the present report provide alternative machine rates based on varying ceiling and floor rates for illustrative purposes. It should be noted that the alternative machine scales were prepared without the

application of the scheme of limits and adjustments for least developed countries. The Committee observed that any change in ceiling and floor rates would require a political decision.

D. Scheme of limits

13. For the consideration of the requests contained in paragraphs 3 (a) (iv) and 7 of General Assembly resolution 44/197 A, the Committee had before it a note by the Secretariat. In response to the concerns of some Member States about distortions in the capacity to pay resulting from the application of the scheme of limits, the note examined the cumulative effects of the scheme of limits since its introduction in the 1986-1988 scale, the effects of modified rate brackets and constraints and of its progressive application.

14. The scheme of limits was incorporated into the scale methodology as a means to avoid excessive variations of individual rates of assessment between successive scales. Its components are reproduced below:

<u>If the present official scale is</u>	<u>The percentage change in the new machine scale should not be more than the lesser of:</u>	
	<u>Percentage limit</u>	<u>Index point limit</u>
5.00 per cent and above	5.0	75 points
2.50 - 4.99 per cent	7.5	30 points
1.00 - 2.49 per cent	10.0	20 points
0.76 - 0.99 per cent	12.5	11 points
0.51 - 0.75 per cent	15.0	10 points
0.25 - 0.50 per cent	17.5	6 points
0.05 - 0.24 per cent	20.0	2 points
0.01 - 0.04 per cent	-	1 point

15. The scheme of limits has been applied twice so far. The number of Member States whose assessment rate was increased or decreased by the scheme of limits involved 42 in the 1986-1988 scale and 57 in the 1989-1991 scale. In evaluating these numbers, it should be noted that Member States subject to floor and ceiling rates and least developed countries are excluded from application of the scheme of limits. This group comprised 51 Member States for the two scales of assessments in question. Annexes V.A and B to the present report provide an overview of the gross and net effects of the scheme of limits on the machine scale.

16. As shown in annexes V.A and B, the cumulative gross effect of the scheme of limits was examined in terms of the reduction of the relief or the burden resulting from the provisions of the existing methodology (columns 5 and 9) and in terms of the level of deviation of the final machine scale from the machine scale without the scheme of limits (columns 6, 7, 8 and 10). The raw rates (distribution of national incomes - columns 4) were compared to the machine rates before and after the application of the scheme of limits and the differences between the machine rates before and after the application of the scheme of limits were expressed as proportions of the machine rates before the application of the scheme of limits, respectively. The total number of points redistributed among Member States as a result of the two applications of the scheme of limits amounted to 179 gross for the 1986-1988 scale and to 354 gross for the 1989-1991 scale.

17. Since the previous official scale serves as the base for the application of the scheme of limits in the preparation of a new scale, the net effect of the scheme of limits was determined by merely neglecting the ad hoc adjustments which were made in arriving at that scale (columns 1, 2, 3). Ad hoc adjustments made to the 1983-1985 and 1986-1988 final machine scales involved the redistribution of 63 and 69 points, respectively. Columns 11 of annexes V.A and B indicate that the net effect of the scheme of limits amounts to 138 and 309 points, respectively, for the 1986-1988 and 1989-1991 scales of assessments. Columns 12 show the proportional net effects corresponding to the absolute figures in columns 11. For instance: country X received an ad hoc adjustment of minus 2 points in the determination of its 1983-1985 official rate of 0.13; its 1986-1988 raw scale is 0.35, its machine scale without the scheme of limits is 0.26 and with it 0.15; the scheme's proportional effect on the machine rate without the scheme is minus 42 per cent. Without the ad hoc adjustment to the 1983-1985 machine rate, the proportional effect of the scheme of limits on the 1986-1988 rate would have been reduced to minus 35 per cent. It should be noted that this calculation neglects the effect of ad hoc adjustments which may have been made to country X's assessment rates in earlier scale periods.

18. Reference was made also to the effect of the redistribution of points resulting from the application of the ceiling (568 points in the 1988-1991 scale). 2/ Without its additional impact on the gross effects resulting from the application of the scheme of limits, these effects would have been further reduced or eliminated for some countries.

19. The Committee concluded that, with a few exceptions, the net effect of the scheme of limits was within an acceptable range in view of the impact of the ceiling and the ad hoc adjustments. Therefore, it decided to recommend to the General Assembly the retention of the scheme of limits in its present form. It also decided to address the needs of countries suffering excessive adverse effects through the ad hoc adjustment process. Consideration will be given to such countries unless they contributed points for redistribution through the ad hoc adjustment process (see sect. IV below).

20. With regard to the possible introduction of alternative rate brackets, the Committee noted their modest impact. Concerning alternative percentage or index point limits, Committee members observed that they reduced the rates of a considerable number of developed countries. The Committee also observed that progressive application of the scheme of limits would cause significant rate increases for many developing countries and might also affect the availability of points for redistribution in the ad hoc adjustment process.

Member States with very low per capita incomes

21. The Committee also considered the related but separate request contained in paragraph 7 of General Assembly resolution 44/197 A, namely, to exempt from the absorption of additional points, as a result of the application of the scheme of limits, those Member States with very low per capita incomes. The Committee observed that such a provision would duplicate the effect of the low per capita allowance formula. It noted that the recommended increase in the upper per capita income limit would provide further benefits to countries with very low per capita incomes (see annex II). Attention was also drawn to the existing special provision for least developing countries not to increase their rates of assessment beyond the

present level. It was pointed out that such a provision would complicate rather than simplify the methodology. It was also felt that the criteria governing the ad hoc adjustment process provided sufficient flexibility for tempering extreme adverse effects.

E. Alternative income concepts and conversion rates

1. Materials presented

22. In response to paragraphs 3 (a) (ii), 3 (b) (i) and (ii) and 6 of General Assembly resolution 44/197 A, the Committee continued its exploration of alternative income concepts and conversion rates. It had before it a report by the Statistical Office with further elaborations of the different income concepts, comparisons of alternative conversion rates and descriptions of the improvements made in the related data base since last year. Data are available for all alternative concepts covering all countries and years, some based on estimates from a number of sources. The report also provided an orientation for addressing the General Assembly's search for a simple, transparent and stable scale methodology and its request for consideration of the situation of countries with the economic characteristics outlined in resolution 43/223 B, paragraph 3.

23. The report argued that significant progress towards both of these objectives could be made by redefining two of the basic components of the scale methodology, i.e., national income and its conversion into United States dollars without disturbing the basic structure of the scale methodology. The overriding objective was improvement in measuring the capacity to pay. The report also reiterated the inherent flexibility of the income concept, which allows for easy incorporation of future concerns. Recent developments in the field of national accounting are also opening up new possibilities in this regard.

(a) Alternative income concepts

24. The concept of income was described as the difference between receipts and a selected group of expenditures, i.e., cost and current transfers of income. Not deducted are expenditures for consumption and those representing changes in capital or wealth. Income is thus defined as the amount that its recipients - individuals or countries - have available for consumption or changes in wealth. The cost includes all expenditures that keep intact national wealth or capital. National income as currently used in the scale methodology only reflects the deduction of cost to maintain intact produced capital such as depreciation of fixed assets and the cost involved in drawing down inventories of products such as raw materials. Not included is the cost to maintain intact non-produced capital, such as the cost to replace depletable resources or the cost that is needed to maintain human capital. Many of the concerns of the General Assembly are directly related to capital items that are not maintained intact in the System of National Accounts (SNA). Moreover, the national income concept presently used by the Committee reflects cost to keep capital intact, but does not take into account the need to develop national wealth or capital further.

25. The report stated that the second element deducted to arrive at income is current income transfers. Current transfers if received add to income and if paid reduce it. At present, the only transfers taken into account in the concept of national income as used in the methodology are factor income payments and receipts

of interest, dividends and royalties, payments and receipts of wages and salaries to migrant workers who only stay in the host country for a limited period of time and therefore are not residents of the host country. Not taken into account are income transfers made out of labour income between the host and home countries of those migrant workers who are staying in the host country for over one year and therefore are considered to be residents of the host country.

26. It was also mentioned in the report that expenditures not considered cost or current transfers should not be deducted in the derivation of income as they constituted expenditures for consumption which were made from income and expenditures connected with the transfer of national wealth between individuals or countries. The latter expenditures include, for example, the purchase or sale of produced, non-produced and financial assets as well as the repayment of loans and the incurrence of liabilities. Compensation for capital losses due to inflation, which might be reflected in the level of interest and similar property income payments and receipts, should not be considered as income and, therefore, should be deducted. In circumstances where capital gains result in lower income levels than the levels of income corresponding to the absence of capital gains, capital gains should be added to income. In the present SNA, the latter adjustments are not made and, therefore, national income as used in the SNA methodology may be distorted by the effects of inflation on income.

27. Based on the above principles, the report presented improved versions of the four income concepts introduced in 1989, namely, net disposable income, debt-adjusted income, income adjusted for sustainable development and income adjusted for net changes in wealth. The concepts can be used separately or in combination.

Net disposable income

28. Net disposable income completes the transfer flows that are now incompletely reflected in national income as defined in the methodology by adding and deducting all current income transfers that are not factor income receipts and payments referred to in paragraph 25.

Debt-adjusted income

29. In the preparation of the 1986-1988 and 1989-1991 scales, debt repayment deductions were assumed to be a percentage of total outstanding debt. By applying such percentage for deduction of total debt from national income, it was assumed that debt would be repaid in a fixed number of years. For instance, when the Committee applied a 12 per cent deduction of total debt from national income for the current scale, it assumed that all debt, on the average, is repaid in 8.5 years. This fixed percentage deduction did not take into account that countries have different debt portfolios with varying repayment periods and follow varying repayment patterns.

30. Debt-adjusted income is derived from national income by deducting the repayment of debt. These deductions are based on the actual repayments of external debt reported by countries in their balance-of-payments statistics. It was emphasized that a conceptually correct income concept cannot be obtained by deducting from receipts elements other than cost and current income transfers. For instance, repayment of debt is not an income transfer but is a transfer of capital which should not be taken into account in the calculation of income. The only

manner in which this concept could be justified would be to argue that repayment of debt is only feasible through the liquidation of assets that do not provide sufficient income streams to allow repayment from income. Therefore, in order to avoid the reduction of capital, one of the principles of income measurement, namely, repayment of debt which would result in liquidation of capital, could be avoided through additional loans, which require additional interest payments. Such interest payments would have to be imputed as cost to avoid the liquidation of assets. As the repayment of debt is measured on an annual basis, each year not only interest would have to be included on loans replacing the repaid debt of that year, but also interest on loans replacing the previous year's debt repayments. Thus, total interest deductions would be assumed to approximate total debt repayment.

31. The main source of data for debt-adjusted income is the Balance of Payments Statistics prepared and published by the International Monetary Fund (IMF). Where those statistics were not complete, other sources were consulted, including debt repayments data published by the World Bank in its World Debt Tables, the Organisation for Economic Co-operation and Development (OECD) in Statistics on External Indebtedness and External Debt Statistics, and the Bank for International Settlements (BIS) in Quarterly Banking Statistics. Compilation of debt repayment data from balance-of-payments statistics as the main source is compatible with the orientation of a study in progress by the four organizations mentioned that will ultimately lead to reconciliation of balance-of-payments data regarding debt and other capital flows between recipient countries and countries of payments and will also lead to reconciliation of the debt flow data of the organizations. 3/ Using the balance-of-payments data on payments of external debt as a central source has the advantage that any improvement resulting from the study will be reflected automatically in the debt data used by the Committee in the future.

Income adjusted for sustainable development

32. Income adjusted for sustainable development was introduced as an alternative to national income adjusted by the low per capita income formula. The low per capita income deduction could be interpreted as taking account of expenditures required to advance a country from a low to an acceptable level of economic development. Income adjusted for sustainable development provides for the deduction of expenditures related to concerns repeatedly expressed in the General Assembly such as government expenses on education, health, housing and support of economic activities that addressed specific concerns of the Committee. Government expenses for education, health, community services and economic services address concerns such as lack of health and education of the population, the dependence of countries' exports on a few products generally related to natural resources and the lack of infrastructure in the country.

Income adjusted for net changes in wealth

33. Losses due to national emergencies are generally losses in national wealth that cannot be deducted as such from national income. The report by the Statistical Office suggested that such losses can be approximated through deduction of interest costs estimated to be required to obtain the necessary funds for reconstruction.

(b) Conversion rates

34. The Statistical Office also presented to the Committee for the first time a complete comparison of all conversion rates that are available as alternatives to the presently used market exchange rates. They include conversion rates, purchasing power parities and World Bank conversion rates. These rates are either derived directly from available sources or estimated by the Statistical Office.

35. A new feature was introduced into the methodology for PARE, namely, the incorporation of terms of trade. This incorporation would improve the estimation of the implicit price deflator that is used to project the exchange rates into the future. Gains or losses in terms of trade are actually income (positive or negative) that countries use in the same manner as they use other income. By not including the terms-of-trade effect, income from terms of trade is treated as changes in prices. Price changes would be overstated in cases of large terms of trade gains and understated in cases of large terms-of-trade losses, thus distorting the PARE rates which are derived with the help of the price indices.

2. Discussion

36. Noting that the application of net disposable income would increase the assessment rates of some developing countries and that income adjusted for sustainable development needs to be developed further in conceptual terms, the Committee's discussion focused almost entirely on debt-adjusted income and PARE.

37. The Committee noted the observations made in paragraph 30 and recognized the utility of using total debt repayment as a proxy for interest costs.

38. With regard to the various alternative conversion rates, Committee members expressed their support for the PARE methodology which would eliminate many of the exchange rate anomalies. Some Committee members expressed doubt about the appropriateness of incorporating terms of trade in the new PARE methodology. The Committee also noted that some countries are not yet ready to accept PARE. The Committee considered alternative conversion rates such as purchasing power parities and World Bank conversion rates less convenient than PARE.

3. Decisions

39. While recognizing the limitations of the concept of debt-adjusted income, the Committee decided to recommend its use in the preparation of the next scale of assessments as it represents a considerable improvement over the estimated debt adjustment factors used in the 1989-1991 scale. In spite of its strong theoretical support of PARE, the Committee decided to use IMF market exchange rates for the next scale in view of the remaining difficulties in some countries to apply PARE. The Committee also requested the Statistical Office to continue improving its data bank with regard to alternative income concepts so as to permit their further conceptual and quantitative exploration in future sessions.

IV. AD HOC ADJUSTMENTS (MITIGATION)

40. The Committee on Contribution had before it a note by the Secretariat summarizing the debate in the Fifth Committee on ad hoc adjustments to the machine scale. In response to the General Assembly's desire for transparency and uniformity in the ad hoc adjustment process, the Committee indicated in the report on its forty-ninth session 4/ several general criteria for decisions on ad hoc adjustments to the machine scale and its decision to include in its reports on the preparation of future scales implicit information on the ad hoc adjustments. It also stressed its objective to minimize the scope of the process through further refinements of the methodology. In this connection, the Committee noted at its current session that its recommendation to increase the low per capita income limits to \$2,600 would reduce the need for ad hoc adjustments. Without the repeated application of ad hoc adjustments, the distortions attributed to the application of the scheme of limits would have been significantly reduced.

41. Given the related requests contained in paragraph 3 (c) of General Assembly resolution 44/197 A, and with a view to narrowing the perceived communication gap between the Committee and Member States, the Committee has established a more detailed and specific list of criteria. It affirmed that ad hoc adjustments are decided by the Committee as a whole. It was also mindful of the need to preserve some degree of the flexibility inherently required for the process. The Committee further stressed the ad hoc nature of the adjustment process, which depends entirely on the availability of points provided voluntarily by Member States. At the same time, the Committee reaffirmed the need to reduce the overall size of ad hoc adjustments.

42. The main criteria to be taken into account are:

(a) Factors that may have an effect on the capacity to pay but that are not adequately reflected in the present methodology and criteria and hence the final machine scale. These include shortcomings of the definition of debt-adjusted income, such as the non-reflection of capital gains, or substantial changes in economic circumstances that have occurred since the last year of the statistical base period, especially those relating to large-scale losses caused by natural and man-made disasters, exchange rate or foreign currency reserve problems;

(b) As far as possible, the maximum number of points given to any one country should be limited to two, with possible variations to achieve some proportionality with respect to the level of the machine rate;

(c) Exclusion from consideration of Member States whose new machine rates are equal to or lower than the last official rate;

(d) The effects of the scheme of limits will be taken into account by excluding from consideration Member States whose new machine rate, after application of the scheme of limits, is equal to or lower than their last official rate. Consideration will, however, be given to Member States suffering excessive adverse effects from the application of the scheme of limits, with the exception of Member States contributing points for redistribution through the ad hoc adjustment process;

(e) Exclusion of Committee members from discussions concerning downward adjustments of the machine rates of countries of which they are nationals.

43. It should be noted that exchange rate problems should be deleted from the first criterion when it becomes possible to use PARE instead of market rates for the translation of debt-adjusted income in national currencies into United States dollars.

V. COMMUNICATION MECHANISM BETWEEN MEMBER STATES
AND THE COMMITTEE ON CONTRIBUTIONS

44. The Committee discussed at great length the General Assembly's request to submit to it specific recommendations on how to establish an effective mechanism of communication between Member States and the Committee, which is contained in Assembly resolution 44/197 C, paragraph 1. The Committee felt that the specific requests contained in paragraph 1 could create more problems than they would solve and might compromise the Committee's status as an expert body and its advisory capacity to the Fifth Committee.

45. The Committee, therefore, reaffirmed the appropriateness of the existing means of communication, namely, the submission of written representations prior to the Committee's sessions and informal contact with the Chairman during the Committee's sessions and, to the extent possible, during the regular sessions of the General Assembly.

VI. ASSESSMENT OF NEW MEMBER STATES FOR 1990 AND 1991

A. Namibia

46. According to rule 160 of the rules of procedure of the General Assembly, the Committee is called upon to advise the Assembly on assessments to be fixed for new Members. Regulation 5.8 of the Financial Regulations of the United Nations provides that "new Members shall be required to make a contribution for the year in which they become Members and to provide their proportion of the total advances to the Working Capital Fund at rates to be determined by the General Assembly".

47. During the eighteenth special session of the General Assembly, on 23 April 1990, Namibia was admitted to membership in the Organization (General Assembly resolution S-18/1).

48. Under the terms of General Assembly resolution 60 (1) of 14 December 1946, new Members are required to contribute to the annual budget of the year in which they are first admitted, at least 33.33 per cent of their percentage of assessment determined for the following year, applied to the budget of the year of admission. However, by a subsequent decision of the Assembly, exceptions have been made to the one-third rule. Since 1955, the prescribed minimum has been reduced to one ninth for almost all States admitted during the last four months of the year and to varying proportions for Member States admitted during the early part of the year.

49. The United Nations scale of assessments for the period 1989-1991, as adopted by General Assembly resolution 43/223 A of 21 December 1988, was based on national and per capita income data for the years 1977-1986. On that basis, the Committee recommends that Namibia should be assessed at the rate of 0.01 per cent for 1991 and at the rate of one quarter of 0.01 per cent for its year of admission in 1990.

50. The Committee further recommends that for 1990, the contributions of the new Member should be applied on the same basis of assessment as for other Member States, except that in the case of appropriations or apportionments approved by the General Assembly for the financing of the United Nations peace-keeping operations, the contributions of the new Member should be calculated in proportion to the calendar year.

B. Yemen

51. On 22 May 1990, the People's Democratic Republic of Yemen and the Yemen Arab Republic were united under the name Republic of Yemen. In a joint communication dated 19 May 1990 (A/44/946), the Ministers for Foreign Affairs of the two separate States informed the Secretary-General of the United Nations that "the Republic of Yemen will have single membership in the United Nations and be bound by the provisions of the Charter".

52. In this context, the Committee considered a representation by the Republic of Yemen in which it informed the Committee "that, as one of the least developed countries, the Republic of Yemen will remit to the United Nations contributions fund, beginning this year, the same percentage allotted to a single State. The Permanent Mission understands that this change may throw off the expected budget funds but there are other new Member nations to make up for it, for instance, Namibia".

53. While sympathetic to the needs of least developed countries, the Committee none the less recommends that, in accordance with past practice, a State succeeding two previous Member States should be assessed at their combined rates for the remainder of the scale period. For the next scale of assessments, the rate of the Republic of Yemen will be reviewed in relation to all other Member States.

VII. REPRESENTATIONS BY MEMBER STATES

54. The Committee had before it representations in writing from the Republic of Hungary and the Republic of Yemen.

A. Hungary

55. In the written representation from the Republic of Hungary, attention is drawn to the adverse effects suffered by that Member State from the application of the scheme of limits and three recommendations are made for adjustments in the scheme of limits. The recommendations involve the increase of the scheme's existing percentage and index point limits by a factor of 1.5 or 2, correction through ad hoc adjustment of distortions of 20 per cent or more resulting from the application of the scheme of limits, and the full correction through ad hoc adjustment of cases in which the relative impact of the scheme exceeds the percentage limit of the corresponding rate bracket.

56. In considering this representation, the Committee noted that the appropriate channel for the submission of such recommendations is through the General Assembly. It was, however, open to the ideas underlying the recommendations and had, in fact, taken them into account in its detailed discussion on the effects of the scheme of limits (see paras. 13-21). The Committee also referred to the decision taken for inclusion of adverse effects of the application of the scheme of limits in the criteria governing the ad hoc adjustment process (see paras. 40-43 above).

B. Yemen

57. The written representation from the Republic of Yemen concerned its rate of assessment, which has been addressed in chapter VI above dealing with the assessment of new Member States for 1990 and 1991.

VIII. OTHER MATTERS

A. Collection of contributions

58. The Committee took note of the report of the Secretary-General that indicated that, at the conclusion of the current session, the following eight Member States were in arrears in the payment of their assessed contributions to the expenses of the United Nations under the terms of Article 19 of the Charter: Dominican Republic, Equatorial Guinea, Guatemala, Liberia, Nicaragua, Sao Tome and Principe, Sierra Leone and South Africa. In this regard, the Committee reaffirmed its previous decision to authorize its Chairman to issue an addendum to the present report, if necessary.

B. Payment of contributions in currencies other than United States dollars

59. Under the provisions of paragraph 3 (b) of its resolution 43/223 A, the General Assembly empowered the Secretary-General to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 1989, 1990 and 1991 in currencies other than United States dollars.

60. The Committee considered a report of the Secretary-General on arrangements made for payments by Member States of their 1990 contributions in currencies other than United States dollars. The Committee noted that an estimated six Member States were planning to avail themselves of the opportunity of paying the estimated equivalent of \$2.9 million in six non-United States dollar currencies acceptable to the Organization.

C. Communication from the Food and Agriculture Organization of the United Nations

61. The Committee took note of the communication in writing from the Food and Agriculture Organization of the United Nations (FAO). It instructed its Secretary to keep FAO informed of the work it had carried out at its current session, in particular, with regard to the data base and the statistical base period.

D. Date of next session

62. The Committee decided to hold its fifty-first session in New York from 3 to 28 June 1991.

Notes

1/ Official Records of the General Assembly, Forty-fourth Session, Supplement No. 11 (A/44/11), para. 28.

2/ Ibid., annex IB.

Notes (continued)

3/ The joint study was originally scheduled for completion early this year, but after some reorientation is now expected to be completed in 1993.

4/ Official Records of the General Assembly, Forty-fourth Session, Supplement No. 11 (A/44/11), paras. 36-40.

ANNEX I

Letter dated 23 May 1990 from Mr. Mohamed Mahmoud Ould Cheikh El Ghaouth
to the Chairman and members of the Committee on Contributions

I have the honour to inform you that I have been instructed by my Government to represent it to the thirty-seventh session of the Governing Council of the United Nations Development Programme, which will take place at Geneva, from the 28th of May to the 22nd of June 1990.

I therefore regret that I will not be able to take part in the next session of the Committee.

Having not received the documentation, I will refrain from addressing substantial issues before the Committee, except to hope sincerely that the members of the Committee will resist the growing trend to politicize the work of the Committee and thereby endeavour to preserve its expert character.

In this regard, it should be stated that the General Assembly is sovereign to adopt, change or reject any technical recommendation by its subsidiary expert organs.

In view of the importance I attach to the Committee, I will appreciate having the present letter issued as an official document of the Committee.

(Signed) Mohamed Mahmoud OULD EL GHOUTH
Member of the Committee on Contributions

ANNEX II

ALTERNATIVE MACHINE SCALE BASED ON A LOW PER CAPITA LIMIT OF \$ 2600 AND POINT DIFFERENCES COMPARED TO THE CURRENT LOW PER CAPITA INCOME LIMIT OF \$ 2200

MEMBER STATE	Base period (1979-88), gradient (85%), floor (0.01%), ceiling (25%) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.		POINT DIFFERENCES	
	LOW PER CAPITA INCOME LIMIT			
	2200 US-\$	2600 US-\$	(-)	(+)
	(1)	(2)	(3)	(4)
AFGHANISTAN	0.01	0.01		
ALBANIA	0.01	0.01		
ALGERIA	0.17	0.17		
ANGOLA	0.01	0.01		
ANTIGUA AND BARBUDA	0.01	0.01		
ARGENTINA	0.76	0.76		0.01
AUSTRALIA	1.43	1.44		0.03
AUSTRIA	0.73	0.76		
BAHAMAS	0.02	0.02		
BAHRAIN	0.03	0.03		
BANGLADESH	0.02	0.02		
BARBADOS	0.01	0.01		
BELGIUM	1.07	1.08		0.01
BELIZE	0.01	0.01		
BENIN	0.01	0.01		
BHUTAN	0.01	0.01		
BOLIVIA	0.02	0.02		
BOTSWANA	0.01	0.01		
BRAZIL	1.60	1.46		-0.14
BRUNEI DARUSSALAM	0.03	0.03		

MEMBER STATE	Baseperiod (1979-88), gradient (85%), floor (0.01%), ceiling (25%) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.			
	LOW PER CAPITA INCOME LIMIT		POINT DIFFERENCES	
	2200 US-\$ (1)	2600 US-\$ (2)	(-) (3)	(+) (4)
BULGARIA	0.16	0.14	-0.02	
BURKINA FASO	0.01	0.01		
BURUNDI	0.01	0.01		
CAMBODIA	0.01	0.01		
CAMEROON	0.02	0.02		
CANADA	3.03	3.10		0.07
CAPE VERDE	0.01	0.01		
CENTRAL AFRICAN REPUBLIC	0.01	0.01		
CHAD	0.01	0.01		
CHILE	0.10	0.09	-0.01	
CHINA	0.83	0.78	-0.05	
COLOMBIA	0.16	0.15	-0.01	
COMOROS	0.01	0.01		
CONGO	0.01	0.01		
COSTA RICA	0.02	0.02		
COTE D'IVOIRE	0.03	0.02	-0.01	
CUBA	0.11	0.10	-0.01	
CYPRUS	0.02	0.02		
CZECHOSLOVAKIA	0.57	0.57		
DENMARK	0.61	0.62		0.01
DJIBOUTI	0.01	0.01		
DOMINICA	0.01	0.01		
DOMINICAN REPUBLIC	0.03	0.02	-0.01	
ECUADOR	0.04	0.04		
EGYPT	0.08	0.08		
EL SALVADOR	0.02	0.01	-0.01	
EQUATORIAL GUINEA	0.01	0.01		
ETHIOPIA	0.01	0.01		
FIJI	0.01	0.01		
FINLAND	0.51	0.52		0.01

MEMBER STATE	Baseperiod (1979-88), gradient (85%), floor (0.01%), ceiling (25%) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.			
	LOW PER CAPITA INCOME LIMIT		POINT DIFFERENCES	
	2200 US-\$	2600 US-\$	(-)	(+)
	(1)	(2)	(3)	(4)
FRANCE	6.02	6.06		0.04
GABON	0.02	0.02		
GAMBIA	0.01	0.01		
GERMAN DEMOCRATIC REPUBLIC	1.19	1.21		0.02
GERMANY, FEDERAL REPUBLIC OF	7.78	7.83		0.05
GHANA	0.01	0.01		
GREECE	0.38	0.38		
GRENADA	0.01	0.01		
GUATEMALA	0.03	0.03		
GUINEA	0.01	0.01		
GUINEA-BISSAU	0.01	0.01		
GUYANA	0.01	0.01		
HAITI	0.01	0.01		
HONDURAS	0.01	0.01		
HUNGARY	0.19	0.19		
ICELAND	0.03	0.03		
INDIA	0.41	0.39	-0.02	
INDONESIA	0.17	0.17		
IRAN (ISLAMIC REPUBLIC OF)	0.79	0.79		
IRAQ	0.14	0.14		
IRELAND	0.16	0.17		0.01
ISRAEL	0.22	0.23		0.01
ITALY	4.29	4.29		
JAMAICA	0.01	0.01		
JAPAN	11.95	11.95		
JORDAN	0.01	0.01		
KENYA	0.01	0.01		
KUWAIT	0.27	0.28		0.01
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.01		
LEBANON	0.01	0.01		

MEMBER STATE	Baseperiod (1979-88), gradient (85 %), floor (0.01 %), ceiling (25 %) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.			
	LOW PER CAPITA INCOME LIMIT		POINT DIFFERENCES	
	2200 US-\$	2600 US-\$	(-) (+)	(3) (4)
LESOTHO	0.01	0.01		
LIBERIA	0.01	0.01		
LIBYAN ARAB JAMAHIRIYA	0.25	0.26		0.01
LUXEMBOURG	0.06	0.06		
MADAGASCAR	0.01	0.01		
MALAWI	0.01	0.01		
MALAYSIA	0.13	0.13		
MALDIVES	0.01	0.01		
MALI	0.01	0.01		
MALTA	0.01	0.01		
MAURITANIA	0.01	0.01		
MAURITIUS	0.01	0.01		
MEXICO	1.05	0.94	-0.11	
MONGOLIA	0.01	0.01		
MOROCCO	0.05	0.05		
MOZAMBIQUE	0.01	0.01		
MYANMAR	0.01	0.01		
NEPAL	0.01	0.01		
NETHERLANDS	1.51	1.53		0.02
NEW ZEALAND	0.22	0.23		0.01
NICARAGUA	0.01	0.01		
NIGER	0.01	0.01		
NIGERIA	0.22	0.22		
NORWAY	0.53	0.53		
OMAN	0.03	0.03		
PAKISTAN	0.07	0.07		
PANAMA	0.03	0.02	-0.01	
PAPUA NEW GUINEA	0.01	0.01		
PARAGUAY	0.03	0.02	-0.01	
PERU	0.07	0.07		

MEMBER STATE	Baseperiod (1979-88), gradient (85%), floor (0.01%), ceiling (25%) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.				
	LOW PER CAPITA INCOME LIMIT		POINT DIFFERENCES		
	2200 US-\$	2600 US-\$	(1)	(2)	(3)
			(1)	(2)	(3)
PHILIPPINES			0.10	0.09	-0.01
POLAND			0.48	0.49	
PORTUGAL			0.20	0.18	0.01
QATAR			0.05	0.05	
ROMANIA			0.21	0.21	-0.02
RWANDA			0.01	0.01	
SAINT KITTS AND NEVIS			0.01	0.01	
SAINT LUCIA			0.01	0.01	
SAINT VINCENT AND THE GRENADINES			0.01	0.01	
SAMOA			0.01	0.01	
SAO TOME AND PRINCIPE			0.01	0.01	
SAUDI ARABIA			1.02	1.05	0.03
SENEGAL			0.01	0.01	
SEYCHELLES			0.01	0.01	
SIERRA LEONE			0.01	0.01	
SINGAPORE			0.13	0.13	
SOLOMON ISLANDS			0.01	0.01	
SOMALIA			0.01	0.01	
SOUTH AFRICA			0.48	0.42	-0.06
SPAIN			1.90	1.94	0.04
SRI LANKA			0.01	0.01	
SUDAN			0.02	0.02	
SURINAME			0.01	0.01	
SWAZILAND			0.01	0.01	
SWEDEN			1.10	1.11	0.01
SYRIAN ARAB REPUBLIC			0.05	0.05	
THAILAND			0.12	0.12	
TOGO			0.01	0.01	
TRINIDAD AND TOBAGO			0.06	0.06	
TUNISIA			0.04	0.03	-0.01

MEMBER STATE	Baseperiod (1979-88), gradient (85%), floor (0.01%), ceiling (25%) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.			
	LOW PER CAPITA INCOME LIMIT		POINT DIFFERENCES	
	2200 US-\$ (1)	2600 US-\$ (2)	(-) (3)	(+) (4)
TURKEY	0.29	0.27	-0.02	
UGANDA	0.01	0.01		
UNION OF SOVIET SOCIALIST REPUBLICS	11.15	11.22		0.07
UNITED ARAB EMIRATES	0.21	0.21		
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.93	5.05		0.12
UNITED REPUBLIC OF TANZANIA	0.01	0.01		
UNITED STATES OF AMERICA	25.00	25.00		
URUGUAY	0.05	0.05		
VANUATU	0.01	0.01		
VENEZUELA	0.61	0.62		0.01
VIET NAM	0.01	0.01		
YEMEN, REPUBLIC OF	0.03	0.03		
YUGOSLAVIA	0.52	0.45	-0.07	
ZAIRE	0.01	0.01		
ZAMBIA	0.01	0.01		
ZIMBABWE	0.02	0.02		
TOTAL	100.00	100.00	-0.61	0.61

ANNEX III

ALTERNATIVE MACHINE SCALES BASED ON VARYING STATISTICAL BASE PERIODS AND
POINT DIFFERENCES COMPARED TO THE CURRENT STATISTICAL BASE PERIOD (1979-88).

MEMBER STATE	Low per capita income (\$2,600), gradient (85%), floor (0.01%), ceiling (25%) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.												
	POINT DIFFERENCES						POINT DIFFERENCES						
	10-year period (1979- 1988) unweigh- ted	7-year period (1982- 1988) unweigh- ted	5-year period (1984- 1988) unweigh- ted	3-year period (1986- 1988) unweigh- ted	10-year period (1979- 1988) weigh- ted		Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(5)-(1)			
AFGHANISTAN	0.01	0.01	0.01	0.01	0.01								
ALBANIA	0.01	0.01	0.01	0.01	0.01								
ALGERIA	0.17	0.17	0.17	0.17	0.17								
ANGOLA	0.01	0.01	0.01	0.01	0.01								
ANTIGUA AND BARBUDA	0.01	0.01	0.01	0.01	0.01								
ARGENTINA	0.76	0.58	0.58	0.58	0.70		-0.18	-0.18	-0.18	-0.06			
AUSTRALIA	1.44	1.46	1.47	1.47	1.45								
AUSTRIA	0.76	0.76	0.78	0.81	0.76			0.03	0.03	0.01			
BAHAMAS	0.02	0.02	0.02	0.01	0.02			0.02	0.02	0.05			
BAHRAIN	0.03	0.03	0.02	0.02	0.03			-0.01	-0.01	-0.01			
BANGLADESH	0.02	0.02	0.02	0.02	0.02								
BARBADOS	0.01	0.01	0.01	0.01	0.01								
BELGIUM	1.08	1.09	1.09	1.09	1.08								
BELIZE	0.01	0.01	0.01	0.01	0.01			0.01	0.01	0.01			
BENIN	0.01	0.01	0.01	0.01	0.01								
BHUTAN	0.01	0.01	0.01	0.01	0.01								
BOLIVIA	0.02	0.01	0.01	0.01	0.01		-0.01	-0.01	-0.01	-0.01			
BOTSWANA	0.01	0.01	0.01	0.01	0.01								
BRAZIL	1.46	1.41	1.39	1.55	1.48		-0.05	-0.07	0.09	0.02			
BRUNEI DARUSSALAM	0.03	0.03	0.03	0.03	0.03								

MEMBER STATE	Low per capita income (\$2,600), gradient (85%), floor (0.01%), ceiling (25%) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.												
	POINT DIFFERENCES												
	10-year period (1979- 1988) unweigh- ted	7-year period (1982- 1988) unweigh- ted	5-year period (1984- 1988) unweigh- ted	3-year period (1986- 1988) unweigh- ted	10-year period (1979- 1988) weigh- ted 1)	Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(5)-(1)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
BULGARIA	0.14	0.16	0.16	0.16	0.14					0.02			
BURKINA FASO	0.01	0.01	0.01	0.01	0.01								
BURUNDI	0.01	0.01	0.01	0.01	0.01								
CAMBODIA	0.01	0.01	0.01	0.01	0.01								
CAMEROON	0.02	0.02	0.02	0.02	0.02								
CANADA	3.10	3.28	3.26	3.04	3.12	0.18				0.16	-0.06		0.02
CAPE VERDE	0.01	0.01	0.01	0.01	0.01								
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01	0.01	0.01								
CHAD	0.01	0.01	0.01	0.01	0.01								
CHILE	0.09	0.07	0.07	0.07	0.08	-0.02		-0.02		0.02	-0.01	-0.03	-0.01
CHINA	0.78	0.80	0.80	0.77	0.78	-0.01		-0.03		0.02	-0.01	-0.03	-0.01
COLOMBIA	0.15	0.14	0.12	0.12	0.14								
COLOMBIA	0.01	0.01	0.01	0.01	0.01								
COMOROS	0.01	0.01	0.01	0.01	0.01								
COMOROS	0.01	0.01	0.01	0.01	0.01								
CONGO	0.02	0.01	0.02	0.02	0.02	-0.01							
COSTA RICA	0.02	0.02	0.02	0.02	0.02						-0.01		
COTE D'IVOIRE	0.10	0.10	0.10	0.09	0.10								
COTE D'IVOIRE	0.02	0.02	0.02	0.02	0.02	0.01				0.01	0.01	0.01	0.01
CUBA	0.02	0.02	0.02	0.02	0.02					0.01	0.01	0.04	0.02
CUBA	0.57	0.58	0.58	0.58	0.58								
CYPRUS	0.62	0.62	0.63	0.66	0.64								
CZECHOSLOVAKIA	0.62	0.62	0.63	0.66	0.64								
DENMARK	0.01	0.01	0.01	0.01	0.01								
DENMARK	0.01	0.01	0.01	0.01	0.01								
DJIBOUTI	0.01	0.01	0.01	0.01	0.01								
DOMINICA	0.02	0.02	0.02	0.02	0.02								
DOMINICA	0.02	0.02	0.02	0.02	0.02								
DOMINICAN REPUBLIC	0.04	0.03	0.03	0.03	0.04	-0.01				-0.01	-0.02		
DOMINICAN REPUBLIC	0.04	0.03	0.03	0.03	0.04								
ECUADOR	0.08	0.08	0.08	0.08	0.08								
ECUADOR	0.08	0.08	0.08	0.08	0.08								
EGYPT	0.01	0.02	0.02	0.01	0.01	0.01				0.01			
EGYPT	0.01	0.02	0.02	0.01	0.01								
EL SALVADOR	0.01	0.01	0.01	0.01	0.01								
EL SALVADOR	0.01	0.01	0.01	0.01	0.01								
EQUATORIAL GUINEA	0.01	0.01	0.01	0.01	0.01								
EQUATORIAL GUINEA	0.01	0.01	0.01	0.01	0.01								
ETHIOPIA	0.01	0.01	0.01	0.01	0.01								
ETHIOPIA	0.01	0.01	0.01	0.01	0.01								
FIJI	0.52	0.54	0.54	0.55	0.54	0.02				0.03		0.02	
FINLAND													

MEMBER STATE	Low per capita income (\$2,600), gradient (85%), floor (0.01%), ceiling (25%) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.												
						POINT DIFFERENCES							
	10-year period (1979- 1988) unweigh- ted	7-year period (1982- 1988) unweigh- ted	5-year period (1984- 1988) unweigh- ted	3-year period (1986- 1988) unweigh- ted	10-year period (1979- 1988) weigh- ted	(-) (6)	(+) (7)	(-) (8)	(+) (9)	(-) (10)	(+) (11)	(-) (12)	(+) (13)
FRANCE	6.06	6.13	6.16	6.17	6.09		0.07		0.10		0.11		0.03
GABON	0.02	0.02	0.02	0.02	0.02								
GAMBIA	0.01	0.01	0.01	0.01	0.01								
GERMAN DEMOCRATIC REPUBLIC	1.21	1.22	1.24	1.26	1.23		0.01		0.03		0.05		0.02
GERMANY, FEDERAL REPUBLIC OF	7.83	7.93	7.97	7.98	7.88		0.10		0.14		0.15		0.05
GHANA	0.01	0.01	0.01	0.01	0.01			-0.03		-0.03		-0.01	
GREECE	0.38	0.37	0.35	0.35	0.37		-0.01						
GRENADA	0.01	0.01	0.01	0.01	0.01					-0.01			
GUATEMALA	0.03	0.03	0.03	0.02	0.03								
GUINEA	0.01	0.01	0.01	0.01	0.01								
GUINEA-BISSAU	0.01	0.01	0.01	0.01	0.01								
GUYANA	0.01	0.01	0.01	0.01	0.01								
HAITI	0.01	0.01	0.01	0.01	0.01								
HONDURAS	0.01	0.01	0.01	0.01	0.01								
HUNGARY	0.19	0.20	0.20	0.20	0.20		0.01		0.01		0.01		0.01
ICELAND	0.03	0.03	0.03	0.03	0.03								
INDIA	0.39	0.41	0.41	0.40	0.39				0.02		0.01		
INDONESIA	0.17	0.17	0.17	0.14	0.17					-0.03			
IRAN (ISLAMIC REPUBLIC OF)	0.79	0.79	0.79	0.79	0.79								
IRAQ	0.14	0.14	0.14	0.14	0.14								
IRELAND	0.17	0.17	0.17	0.17	0.17								
ISRAEL	0.23	0.23	0.23	0.23	0.23								
ITALY	4.29	4.29	4.29	4.29	4.29								
JAMAICA	0.01	0.01	0.01	0.01	0.01								
JAPAN	11.95	11.95	11.95	11.95	11.95								
JORDAN	0.01	0.01	0.01	0.01	0.01								
KENYA	0.01	0.01	0.01	0.01	0.01								
KUWAIT	0.28	0.25	0.25	0.25	0.27		-0.03	-0.03		-0.03		-0.01	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.01	0.01	0.01	0.01								
LEBANON	0.01	0.01	0.01	0.01	0.01								

MEMBER STATE	Low per capita income (\$2,600), gradient (85%), floor (0.01%), ceiling (25%) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.												
	POINT DIFFERENCES												
	10-year period (1979- 1988) unweigh- ted (1)	7-year period (1982- 1988) unweigh- ted (2)	5-year period (1984- 1988) unweigh- ted (3)	3-year period (1986- 1988) unweigh- ted (4)	10-year period (1979- 1988) weigh- ted (5)	Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(5)-(1)	Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(5)-(1)
LESOTHO	0.01	0.01	0.01	0.01	0.01								
LIBERIA	0.01	0.01	0.01	0.01	0.01								
LIBYAN ARAB JAMAHIRIYA	0.26	0.24	0.24	0.24	0.25								
LUXEMBOURG	0.06	0.06	0.06	0.06	0.06								
MADAGASCAR	0.01	0.01	0.01	0.01	0.01								
MALAWI	0.01	0.01	0.01	0.01	0.01								
MALAYSIA	0.13	0.13	0.13	0.13	0.13								
MALDIVES	0.01	0.01	0.01	0.01	0.01								
MALI	0.01	0.01	0.01	0.01	0.01								
MALTA	0.01	0.01	0.01	0.01	0.01								
MAURITANIA	0.01	0.01	0.01	0.01	0.01								
MAURITIUS	0.01	0.01	0.01	0.01	0.01								
MEXICO	0.94	0.86	0.86	0.86	0.88								
MONGOLIA	0.01	0.01	0.01	0.01	0.01								
MOROCCO	0.05	0.04	0.04	0.05	0.05								
MOZAMBIQUE	0.01	0.01	0.01	0.01	0.01								
MYANMAR	0.01	0.01	0.01	0.01	0.01								
NEPAL	0.01	0.01	0.01	0.01	0.01								
NETHERLANDS	1.53	1.53	1.54	1.54	1.53								
NEW ZEALAND	0.23	0.23	0.23	0.23	0.23								
NICARAGUA	0.01	0.01	0.01	0.01	0.01								
NIGER	0.01	0.01	0.01	0.01	0.01								
NIGERIA	0.22	0.19	0.19	0.19	0.21								
NORWAY	0.53	0.56	0.56	0.55	0.54								
OMAN	0.03	0.03	0.03	0.03	0.03								
PAKISTAN	0.07	0.07	0.07	0.07	0.07								
PANAMA	0.02	0.03	0.03	0.02	0.02								
PAPUA NEW GUINEA	0.01	0.01	0.01	0.01	0.01								
PARAGUAY	0.02	0.02	0.02	0.02	0.02								
PERU	0.07	0.07	0.07	0.07	0.07								

MEMBER STATE	Low per capita income (\$2,600), gradient (85%), floor (0.01%), ceiling (25%) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.									
	POINT DIFFERENCES									
	10-year period (1979- 1988) unweigh- ted	7-year period (1982- 1988) unweigh- ted	5-year period (1984- 1988) unweigh- ted	3-year period (1986- 1988) unweigh- ted	10-year period (1979- 1988) weigh- ted	Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(5)-(1)	
PHILIPPINES	0.09	0.08	0.07	0.08	0.09	-0.01	-0.02	-0.01		
POLAND	0.49	0.49	0.49	0.50	0.49			0.01		
PORTUGAL	0.18	0.19	0.19	0.20	0.19		0.01	0.02		0.01
QATAR	0.05	0.05	0.04	0.04	0.05		-0.01	-0.01		
ROMANIA	0.21	0.21	0.21	0.21	0.21					
RWANDA	0.01	0.01	0.01	0.01	0.01					
SAINT KITTS AND NEVIS	0.01	0.01	0.01	0.01	0.01					
SAINT LUCIA	0.01	0.01	0.01	0.01	0.01					
SAINT VINCENT AND THE GRENADINES	0.01	0.01	0.01	0.01	0.01					
SAMOA	0.01	0.01	0.01	0.01	0.01					
SAO TOME AND PRINCIPE	0.01	0.01	0.01	0.01	0.01					
SAUDI ARABIA	1.05	0.95	0.95	0.95	0.99	-0.10	-0.10	-0.10		-0.06
SENEGAL	0.01	0.01	0.01	0.01	0.01					
SEYCHELLES	0.01	0.01	0.01	0.01	0.01					
SIERRA LEONE	0.01	0.01	0.01	0.01	0.01					
SINGAPORE	0.13	0.13	0.13	0.13	0.13					
SOLOMON ISLANDS	0.01	0.01	0.01	0.01	0.01					
SOMALIA	0.01	0.01	0.01	0.01	0.01					
SOUTH AFRICA	0.42	0.40	0.41	0.41	0.41	-0.02	-0.01	-0.01	-0.01	0.02
SPAIN	1.94	1.92	1.96	2.06	1.96	-0.02	0.02	0.12		
SRI LANKA	0.01	0.01	0.01	0.01	0.01					
SUDAN	0.02	0.02	0.02	0.02	0.02					
SURINAME	0.01	0.01	0.01	0.01	0.01					
SWAZILAND	0.01	0.01	0.01	0.01	0.01					
SWEDEN	1.11	1.13	1.13	1.13	1.12	0.02	0.02	0.02		0.01
SYRIAN ARAB REPUBLIC	0.05	0.05	0.05	0.05	0.05					
THAILAND	0.12	0.12	0.12	0.12	0.12					
TOGO	0.01	0.01	0.01	0.01	0.01					
TRINIDAD AND TOBAGO	0.06	0.05	0.04	0.04	0.05	-0.01	-0.02	-0.02		-0.01
TUNISIA	0.03	0.03	0.03	0.03	0.03					

MEMBER STATE	Low per capita income (\$2,600), gradient (85%), floor (0.01%), ceiling (25%) Debt adjusted income (DAI), scheme of limits, without adjustment for LDC's.									
	10-year period (1979-1988) unweighted					POINT DIFFERENCES				
	10-year period (1979-1988) unweighted	7-year period (1982-1988) unweighted	5-year period (1984-1988) unweighted	3-year period (1986-1988) unweighted	10-year period (1979-1988) weighted	Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(5)-(1)	
TURKEY	0.27	0.27	0.27	0.27	0.27					
UGANDA	0.01	0.01	0.01	0.01	0.01					
UNION OF SOVIET SOCIALIST REPUBLICS	11.22	11.35	11.41	11.43	11.28	0.13	0.19	0.21	0.06	
UNITED ARAB EMIRATES	0.21	0.21	0.20	0.18	0.21		-0.01	-0.03		
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	5.05	5.07	5.01	4.99	5.06	0.02	-0.04	-0.06	0.01	
UNITED REPUBLIC OF TANZANIA	0.01	0.01	0.01	0.01	0.01					
UNITED STATES OF AMERICA	25.00	25.00	25.00	25.00	25.00					
URUGUAY	0.05	0.04	0.04	0.04	0.05	-0.01	-0.01	-0.01		
VANUATU	0.01	0.01	0.01	0.01	0.01					
VENEZUELA	0.62	0.58	0.50	0.50	0.60	-0.04	-0.12	-0.12	-0.02	
VIET NAM	0.01	0.01	0.01	0.01	0.01					
YEMEN, REPUBLIC OF	0.03	0.03	0.03	0.02	0.03					
YUGOSLAVIA	0.45	0.41	0.42	0.42	0.43	-0.04	-0.03	-0.03	-0.02	
ZAIRE	0.01	0.01	0.01	0.01	0.01					
ZAMBIA	0.01	0.01	0.01	0.01	0.01		-0.01	-0.01		
ZIMBABWE	0.02	0.02	0.01	0.01	0.02					
TOTAL	100.00	100.00	100.00	100.00	100.00	-0.72	0.72	1.01	-0.31	0.31

1) The average is based on 50% weight for the years 1979-1984, and 50% weight for the years 1985-1988.

ANNEX IV.A

ALTERNATIVE MACHINE SCALES BASED ON VARYING CEILING RATES AND POINT DIFFERENCES COMPARED TO THE CURRENT CEILING RATE OF 25 PER CENT

MEMBER STATE	CEILING				POINT DIFFERENCES					
	Baseperiod (1979-88), low per capita income (\$2600), gradient (85 %), floor (0.01 %) Debt adjusted income (DAI), without scheme of limits, without adjustment for LCD's.									
	25 (%)	20 (%)	15 (%)	10 (%)	Cols.(2)-(1) (-) (+)	Cols.(3)-(1) (-) (+)	Cols.(4)-(1) (-) (+)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AFGHANISTAN	0.01	0.01	0.01	0.01						
ALBANIA	0.01	0.01	0.01	0.01						
ALGERIA	0.30	0.32	0.35	0.40		0.02		0.05		0.10
ANGOLA	0.01	0.01	0.01	0.01						
ANTIGUA AND BARBUDA	0.01	0.01	0.01	0.01						
ARGENTINA	0.83	0.88	0.95	1.12		0.05		0.12		0.29
AUSTRALIA	1.22	1.30	1.40	1.65		0.08		0.18		0.43
AUSTRIA	0.74	0.79	0.84	1.00		0.05		0.10		0.26
BAHAMAS	0.02	0.02	0.02	0.02						
BAHRAIN	0.03	0.03	0.03	0.04						0.01
BANGLADESH	0.03	0.03	0.03	0.03						
BARBADOS	0.01	0.01	0.01	0.02						0.01
BELGIUM	1.01	1.08	1.16	1.37		0.07		0.15		0.36
BELIZE	0.01	0.01	0.01	0.01						
BENIN	0.01	0.01	0.01	0.01						
BHUTAN	0.01	0.01	0.01	0.01						
BOLIVIA	0.02	0.02	0.02	0.02						
BOTSWANA	0.01	0.01	0.01	0.01						
BRAZIL	1.43	1.53	1.64	1.88		0.10		0.21		0.45
BRUNEI DARUSSALAM	0.03	0.03	0.04	0.04				0.01		0.01

MEMBER STATE	CEILING					POINT DIFFERENCES				
	Baseperiod (1979-88), low per capita income (\$2600), gradient (85%), floor (0.01 %) Debt adjusted income (DAL), without scheme of limits, without adjustment for LCD's.									
	25 (%)	20 (%)	15 (%)	10 (%)		Cols.(2)-(1) (-)(+)	Cols.(3)-(1) (-)(+)	Cols.(4)-(1) (-)(+)		
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)
BULGARIA	0.14	0.15	0.16	0.19		0.01		0.02		0.05
BURKINA FASO	0.01	0.01	0.01	0.01						
BURUNDI	0.01	0.01	0.01	0.01						
CAMBODIA	0.01	0.01	0.01	0.01						
CAMEROON	0.03	0.03	0.04	0.04						
CANADA	3.04	3.24	3.48	4.12						0.01
CAPE VERDE	0.01	0.01	0.01	0.01		0.20		0.44		1.08
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01	0.01						
CHAD	0.01	0.01	0.01	0.01						
CHILE	0.09	0.09	0.10	0.11						
CHINA	0.76	0.81	0.87	1.00						0.02
COLOMBIA	0.15	0.16	0.17	0.19		0.05		0.11		0.24
COMOROS	0.01	0.01	0.01	0.01		0.01		0.02		0.04
CONGO	0.01	0.01	0.01	0.01						
COSTA RICA	0.02	0.02	0.02	0.02						
COTE D'IVOIRE	0.02	0.02	0.03	0.03						
CUBA	0.10	0.11	0.12	0.13						0.01
CYPRUS	0.02	0.03	0.03	0.03		0.01		0.02		0.03
CZECHOSLOVAKIA	0.52	0.56	0.60	0.71		0.01		0.01		0.01
DENMARK	0.61	0.65	0.70	0.83		0.04		0.08		0.19
DJIBOUTI	0.01	0.01	0.01	0.01		0.04		0.09		0.22
DOMINICA	0.01	0.01	0.01	0.01						
DOMINICAN REPUBLIC	0.02	0.03	0.03	0.03						
ECUADOR	0.04	0.04	0.04	0.05		0.01		0.01		0.01
EGYPT	0.17	0.19	0.20	0.23						0.01
EL SALVADOR	0.01	0.02	0.02	0.02		0.02		0.03		0.06
EQUATORIAL GUINEA	0.01	0.01	0.01	0.01		0.01		0.01		0.01
ETHIOPIA	0.01	0.01	0.01	0.01						
FJI	0.01	0.01	0.01	0.01						
FINLAND	0.51	0.54	0.58	0.69		0.03		0.07		0.18

MEMBER STATE	CEILING					POINT DIFFERENCES			
	25 (%)	20 (%)	15 (%)	10 (%)		Cols.(2)-(1) (-)(+)	Cols.(3)-(1) (-)(+)	Cols.(4)-(1) (-)(+)	
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
FRANCE	5.91	6.31	6.78	8.02		0.40			
GABON	0.02	0.02	0.02	0.03			0.87		2.11
GAMBIA	0.01	0.01	0.01	0.01					0.01
GERMAN DEMOCRATIC REPUBLIC	1.19	1.27	1.37	1.62		0.08			
GERMANY, FEDERAL REPUBLIC OF	7.44	7.93	8.53	10.00		0.49			
GHANA	0.01	0.01	0.02	0.02					0.18
GREECE	0.37	0.40	0.43	0.51					1.09
GRENADA	0.01	0.01	0.01	0.01		0.03			0.01
GUATEMALA	0.03	0.04	0.04	0.05			0.06		0.14
GUINEA	0.01	0.01	0.01	0.01		0.01			
GUINEA-BISSAU	0.01	0.01	0.01	0.01			0.01		0.02
GUYANA	0.01	0.01	0.01	0.01					
HAITI	0.01	0.01	0.01	0.01					
HONDURAS	0.01	0.01	0.01	0.01					
HUNGARY	0.01	0.01	0.01	0.01					
ICELAND	0.11	0.12	0.13	0.14		0.01			
INDIA	0.03	0.03	0.04	0.04			0.02		0.03
INDONESIA	0.38	0.40	0.43	0.49			0.01		0.01
IRAN (ISLAMIC REPUBLIC OF)	0.18	0.19	0.21	0.24		0.02	0.05		0.11
IRAQ	1.43	1.52	1.64	1.94		0.01	0.03		0.06
IRELAND	0.43	0.46	0.49	0.58		0.09	0.21		0.51
ISRAEL	0.17	0.18	0.19	0.23		0.03	0.06		0.15
ITALY	0.23	0.24	0.26	0.31		0.01	0.02		0.06
JAMAICA	4.65	4.97	5.34	6.31		0.01	0.03		0.08
JAPAN	0.01	0.01	0.01	0.01		0.32	0.69		1.66
JORDAN	13.89	14.83	15.00	10.00		0.94	1.11		-3.89
KENYA	0.01	0.01	0.01	0.02					
KUWAIT	0.01	0.01	0.02	0.02					0.01
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.27	0.29	0.31	0.37		0.02	0.01		0.01
LEBANON	0.01	0.01	0.01	0.01			0.04		0.10
	0.01	0.01	0.01	0.02					0.01

MEMBER STATE	CEILING					POINT DIFFERENCES				
	Baseperiod (1979-88), low per capita income (\$2600), gradient (85%), floor (0.01%) Debt adjusted income (DAI), without scheme of limits, without adjustment for LCD's.									
	25 (%)	20 (%)	15 (%)	10 (%)		Cols.(2)-(1) (-)(+)	Cols.(3)-(1) (-)(+)	Cols.(4)-(1) (-)(+)		
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)
LESOTHO	0.01	0.01	0.01	0.01						
LIBERIA	0.01	0.01	0.01	0.01						
LIBYAN ARAB JAMAHIRIYA	0.25	0.27	0.29	0.34						
LUXEMBOURG	0.06	0.06	0.06	0.08		0.02			0.04	0.09 0.02
MADAGASCAR	0.01	0.01	0.01	0.01						
MALAWI	0.01	0.01	0.01	0.01						
MALAYSIA	0.16	0.17	0.18	0.21						
MALDIVES	0.01	0.01	0.01	0.01		0.01			0.02	0.05
MALI	0.01	0.01	0.01	0.01						
MALTA	0.01	0.01	0.02	0.02						
MAURITANIA	0.01	0.01	0.01	0.01					0.01	0.01
MAURITIUS	0.01	0.01	0.01	0.01						
MEXICO	0.92	0.98	1.05	1.20						
MONGOLIA	0.01	0.01	0.01	0.01		0.06			0.13	0.28
MOROCCO	0.05	0.05	0.05	0.06						
MOZAMBIQUE	0.01	0.01	0.01	0.01						0.01
MYANMAR	0.01	0.01	0.01	0.02						
NEPAL	0.01	0.01	0.01	0.01						0.01
NETHERLANDS	1.50	1.60	1.72	2.03						
NEW ZEALAND	0.22	0.24	0.26	0.30		0.10 0.02			0.22 0.04	0.53 0.08
NICARAGUA	0.01	0.01	0.01	0.01						
NIGER	0.01	0.01	0.01	0.01						
NIGERIA	0.23	0.24	0.26	0.30						
NORWAY	0.52	0.56	0.60	0.71		0.01 0.04			0.03 0.08	0.07 0.19
OMAN	0.06	0.06	0.07	0.08					0.01	0.02
PAKISTAN	0.07	0.08	0.08	0.10		0.01			0.01	0.03
PANAMA	0.02	0.03	0.03	0.03		0.01			0.01	0.01
PAPUA NEW GUINEA	0.01	0.01	0.01	0.01						
PARAGUAY	0.02	0.03	0.03	0.03		0.01			0.01	0.01
PERU	0.11	0.11	0.12	0.14					0.01 0.01	0.01 0.03

MEMBER STATE	CEILING					POINT DIFFERENCES				
	25 (%)	20 (%)	15 (%)	10 (%)		Cols.(2)-(1) (-) (+)	(5) (6)	(7) (8)	(9) (10)	
	(1)	(2)	(3)	(4)						
PHILIPPINES	0.09	0.10	0.10	0.12			0.01	0.01	0.03	
POLAND	0.33	0.36	0.38	0.44			0.03	0.05	0.11	
PORTUGAL	0.18	0.19	0.20	0.23			0.01	0.02	0.05	
QATAR	0.05	0.05	0.06	0.07				0.01	0.02	
ROMANIA	0.30	0.32	0.34	0.39			0.02	0.04	0.09	
RWANDA	0.01	0.01	0.01	0.01						
SAINT KITTS AND NEVIS	0.01	0.01	0.01	0.01						
SAINT LUCIA	0.01	0.01	0.01	0.01						
SAINT VINCENT AND THE GRENADINES	0.01	0.01	0.01	0.01						
SAMOA	0.01	0.01	0.01	0.01						
SAO TOME AND PRINCIPE	0.01	0.01	0.01	0.01			0.07	0.15	0.37	
SAUDI ARABIA	1.03	1.10	1.18	1.40						
SENEGAL	0.01	0.01	0.01	0.01						
SEYCHELLES	0.01	0.01	0.01	0.01						
SIERRA LEONE	0.01	0.01	0.01	0.01						
SINGAPORE	0.15	0.16	0.17	0.20			0.01	0.02	0.05	
SOLOMON ISLANDS	0.01	0.01	0.01	0.01						
SOMALIA	0.01	0.01	0.01	0.01				0.06	0.13	
SOUTH AFRICA	0.41	0.44	0.47	0.54			0.03	0.28	0.68	
SPAIN	1.90	2.03	2.18	2.58			0.13			
SRI LANKA	0.01	0.01	0.01	0.01					0.01	
SUDAN	0.02	0.02	0.02	0.03						
SURINAME	0.01	0.01	0.01	0.01						
SWAZILAND	0.01	0.01	0.01	0.01						
SWEDEN	1.04	1.11	1.20	1.41			0.07	0.16	0.37	
SYRIAN ARAB REPUBLIC	0.12	0.13	0.14	0.16			0.01	0.02	0.04	
THAILAND	0.12	0.13	0.14	0.16			0.01	0.02	0.04	
TOGO	0.01	0.01	0.01	0.01						
TRINIDAD AND TOBAGO	0.06	0.06	0.06	0.08					0.02	
TUNISIA	0.03	0.03	0.04	0.04				0.01	0.01	

MEMBER STATE	CEILING					POINT DIFFERENCES			
	Baseperiod (1979-88), low per capita income (\$2600), g-adient (85%), floor (0.01%) Debt adjusted income (DAL), without scheme of limits, without adjustment for LCD's.								
	25 (%)	20 (%)	15 (%)	10 (%)		Cols.(2)-(1) (-)(+)	Cols.(3)-(1) (-)(+)	Cols.(4)-(1) (-)(+)	
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
TURKEY	0.25	0.27	0.29	0.33		0.02	0.04		0.08
UGANDA	0.01	0.01	0.01	0.01					
UNION OF SOVIET SOCIALIST REPUBLICS	9.02	9.63	10.35	10.00		0.61	1.33		0.98
UNITED ARAB EMIRATES	0.24	0.25	0.27	0.32		0.01	0.03		0.08
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.95	5.28	5.67	6.71		0.33	0.72		1.76
UNITED REPUBLIC OF TANZANIA	0.01	0.01	0.01	0.01					
UNITED STATES OF AMERICA	25.00	20.00	15.00	10.00		-5.00	-10.00	-15.00	0.02
URUGUAY	0.06	0.06	0.07	0.08			0.01		
VANUATU	0.01	0.01	0.01	0.01					
VENEZUELA	0.61	0.65	0.69	0.82		0.04	0.08		0.21
VIET NAM	0.01	0.01	0.01	0.01					
YEMEN, REPUBLIC OF	0.03	0.03	0.03	0.03					
YUGOSLAVIA	0.44	0.46	0.50	0.57		0.02	0.06		0.13
ZAIRE	0.01	0.01	0.01	0.01					
ZAMBIA	0.01	0.01	0.01	0.01					
ZIMBABWE	0.02	0.02	0.02	0.02					
TOTAL	100.00	100.00	100.00	100.00		-5.00	5.00	-10.00	10.00
								-18.89	18.89

ALTERNATIVE MACHINE SCALES BASED ON VARYING FLOOR RATES AND POINT DIFFERENCES COMPARED TO THE CURRENT FLOOR RATE OF 0.01 PER CENT

MEMBER STATE	Baseperiod (1979-88), low per capita income (\$2600), gradient (85%), ceiling (25%) Debt adjusted income (DAI), without scheme of limits, without adjustment for LCD's									
	F L O O R				P O I N T D I F F E R E N C E S					
	0.01 (%)	0.02 (%)	0.03 (%)	0.04 (%)	Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(5)-(1)	Cols.(6)-(1)	Cols.(7)-(1)
AFGHANISTAN	0.01	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
ALBANIA	0.01	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
ALGERIA	0.01	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
ANGOLA	0.30	0.30	0.30	0.29	(-)	(+)	(-)	(+)	(-)	(+)
ANTIGUA AND BARBUDA	0.01	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
ARGENTINA	0.01	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
AUSTRALIA	0.83	0.82	0.81	0.80	(-)	(+)	(-)	(+)	(-)	(+)
AUSTRIA	1.22	1.20	1.19	1.17	(-)	(+)	(-)	(+)	(-)	(+)
BAHAMAS	0.74	0.73	0.72	0.71	(-)	(+)	(-)	(+)	(-)	(+)
BAHRAIN	0.02	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
BANGLADESH	0.03	0.03	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
BARBADOS	0.03	0.03	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
BELGIUM	0.01	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
BELIZE	1.01	1.00	0.99	0.98	(-)	(+)	(-)	(+)	(-)	(+)
BENIN	0.01	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
BHUTAN	0.01	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
BOLIVIA	0.01	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
BOTSWANA	0.02	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
BRAZIL	0.01	0.02	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)
BRUNEI DARUSSALAM	1.43	1.42	1.40	1.38	(-)	(+)	(-)	(+)	(-)	(+)
	0.03	0.03	0.03	0.04	(-)	(+)	(-)	(+)	(-)	(+)

MEMBER STATE	Baseperiod (1979-88), low per capita income (\$2600), gradient (85%), ceiling (25%) Debt adjusted income (DAI), without scheme of limits, without adjustment for LCD's									
	FLOOR				POINT DIFFERENCES					
	0.01 (%)	0.02 (%)	0.03 (%)	0.04 (%)	Cols.(2)-(1) (-)	(+)	Cols.(3)-(1) (-)	(+)	Cols.(4)-(1) (-)	(+)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
BULGARIA	0.14	0.14	0.14	0.14						
BURKINA FASO	0.01	0.02	0.03	0.04		0.01		0.02		0.03
BURUNDI	0.01	0.02	0.03	0.04		0.01		0.02		0.03
CAMBODIA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
CAMEROON	0.03	0.03	0.03	0.04		0.01		0.02		0.01
CANADA	3.04	3.01	2.97	2.93	-0.03		-0.07		-0.11	
CAPE VERDE	0.01	0.02	0.03	0.04		0.01		0.02		0.03
CENTRAL AFRICAN REPUBLIC	0.01	0.02	0.03	0.04		0.01		0.02		0.03
CHAD	0.01	0.02	0.03	0.04		0.01		0.02		0.03
CHILE	0.09	0.09	0.09	0.08					-0.01	
CHINA	0.76	0.75	0.74	0.74	-0.01		-0.02		-0.02	
COLOMBIA	0.15	0.14	0.14	0.14	-0.01		-0.01		-0.01	
COMOROS	0.01	0.02	0.03	0.04		0.01		0.02		0.03
CONGO	0.01	0.02	0.03	0.04		0.01		0.02		0.03
COSTA RICA	0.02	0.02	0.03	0.04		0.01		0.01		0.02
COTE D'IVOIRE	0.02	0.02	0.03	0.04				0.01		0.02
CUBA	0.10	0.10	0.10	0.10						
CYPRUS	0.02	0.02	0.03	0.04				0.01		0.02
CZECHOSLOVAKIA	0.52	0.52	0.51	0.50			-0.01		-0.02	
DENMARK	0.61	0.61	0.60	0.59			-0.01		-0.02	
DJIBOUTI	0.01	0.02	0.03	0.04		0.01		0.02		0.03
DOMINICA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
DOMINICAN REPUBLIC	0.02	0.02	0.03	0.04				0.01		0.02
ECUADOR	0.04	0.04	0.04	0.04						
EGYPT	0.17	0.17	0.17	0.17						
EL SALVADOR	0.01	0.02	0.03	0.04		0.01		0.02		0.03
EQUATORIAL GUINEA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
ETHIOPIA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
FIJI	0.01	0.02	0.03	0.04		0.01		0.02		0.03
FINLAND	0.51	0.50	0.49	0.49	-0.01		-0.02		-0.02	

MEMBER STATE	Base period (1979-88), low per capita income (\$2600), gradient (85%), ceiling (25%) Debt adjusted income (DAI), without scheme of limits, without adjustment for LCD's									
	FLOOR				POINT DIFFERENCES					
	0.01 (%)	0.02 (%)	0.03 (%)	0.04 (%)	Col.(2)-(1)	Col.(3)-(1)	Col.(4)-(1)	Col.(5)-(1)	Col.(6)-(1)	Col.(7)-(1)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FRANCE	5.91	5.85	5.78	5.71	-0.06		-0.13	0.01	-0.20	0.02
GABON	0.02	0.02	0.03	0.04				0.02		0.03
GAMBIA	0.01	0.02	0.03	0.04		0.01				
GERMAN DEMOCRATIC REPUBLIC	1.19	1.18	1.17	1.15	-0.01		-0.02		-0.04	
GERMANY, FEDERAL REPUBLIC OF	7.44	7.36	7.28	7.18	-0.08		-0.16		-0.26	
GHANA	0.01	0.02	0.03	0.04		0.01	0.02		0.03	
GREECE	0.37	0.37	0.36	0.36			-0.01		-0.01	
GRENADA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
GUATEMALA	0.03	0.03	0.03	0.04						0.01
GUINEA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
GUINEA-BISSAU	0.01	0.02	0.03	0.04		0.01		0.02		0.03
GUYANA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
HAITI	0.01	0.02	0.03	0.04		0.01		0.02		0.03
HONDURAS	0.01	0.02	0.03	0.04		0.01		0.02		0.03
HUNGARY	0.11	0.11	0.11	0.11						0.01
ICELAND	0.03	0.03	0.03	0.04						
INDIA	0.38	0.37	0.37	0.36	-0.01		-0.01		-0.02	
INDONESIA	0.18	0.18	0.18	0.17					-0.01	
IRAN (ISLAMIC REPUBLIC OF)	1.43	1.41	1.40	1.38	-0.02		-0.03		-0.05	
IRAQ	0.43	0.42	0.42	0.41	-0.01		-0.01		-0.02	
IRELAND	0.17	0.17	0.16	0.16			-0.01		-0.01	
ISRAEL	0.23	0.22	0.22	0.22	-0.01		-0.01		-0.01	
ITALY	4.65	4.61	4.55	4.50	-0.04		-0.10		-0.15	
JAMAICA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
JAPAN	13.89	13.76	13.60	13.42	-0.13		-0.29		-0.47	
JORDAN	0.01	0.02	0.03	0.04		0.01		0.02		0.03
KENYA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
KUWAIT	0.27	0.27	0.26	0.26			-0.01		-0.01	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.02	0.03	0.04		0.01		0.02		0.03
LEBANON	0.01	0.02	0.03	0.04		0.01		0.02		0.03

MEMBER STATE	Baseperiod (1979-88), low per capita income (\$2600), gradient (85%), ceiling (25%) Debt adjusted income (DAI), without scheme of limits, without adjustment for LCD's									
	FLOOR				POINT DIFFERENCES					
	0.01 (%)	0.02 (%)	0.03 (%)	0.04 (%)	Col.(2)-(1) (-)	Col.(3)-(1) (+)	Col.(3)-(1) (-)	Col.(4)-(1) (-)	Col.(4)-(1) (+)	Col.(4)-(1) (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LESOTHO	0.01	0.02	0.03	0.04		0.01		0.02		0.03
LIBERIA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
LIBYAN ARAB JAMAHIRIYA	0.25	0.25	0.25	0.25						
LUXEMBOURG	0.06	0.06	0.05	0.05			-0.01			
MADAGASCAR	0.01	0.02	0.03	0.04		0.01		0.02		0.03
MALAWI	0.01	0.02	0.03	0.04		0.01		0.02		0.03
MALAYSIA	0.16	0.16	0.16	0.15						
MALDIVES	0.01	0.02	0.03	0.04		0.01		0.02		0.03
MALI	0.01	0.02	0.03	0.04		0.01		0.02		0.03
MALTA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
MAURITANIA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
MAURITIUS	0.01	0.02	0.03	0.04		0.01		0.02		0.03
MEXICO	0.92	0.91	0.90	0.89	-0.01		-0.02		-0.03	
MONGOLIA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
MOROCCO	0.05	0.05	0.05	0.05						
MOZAMBIQUE	0.01	0.02	0.03	0.04		0.01		0.02		0.03
MYANMAR	0.01	0.02	0.03	0.04		0.01		0.02		0.03
NEPAL	0.01	0.02	0.03	0.04		0.01		0.02		0.03
NETHERLANDS	1.50	1.48	1.47	1.45	-0.02		-0.03		-0.05	
NEW ZEALAND	0.22	0.22	0.22	0.22						
NICARAGUA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
NIGER	0.01	0.02	0.03	0.04		0.01		0.02		0.03
NIGERIA	0.23	0.22	0.22	0.22	-0.01		-0.01		-0.01	
NORWAY	0.52	0.52	0.51	0.51			-0.01		-0.01	
OMAN	0.06	0.06	0.06	0.06						
PAKISTAN	0.07	0.07	0.07	0.07						
PANAMA	0.02	0.02	0.03	0.04		0.01		0.01		0.02
PAPUA NEW GUINEA	0.01	0.02	0.03	0.04		0.01		0.02		0.03
PARAGUAY	0.02	0.02	0.03	0.04			-0.01	0.01		0.02
PERU	0.11	0.11	0.10	0.10			-0.01		-0.01	

MEMBER STATE	Baseperiod (1979-88), low per capita income (\$2600), gradient (85%), ceiling (25%) Debt adjusted income (DAI), without scheme of limits, without adjustment for LCD's									
	FLOOR				POINT DIFFERENCES					
	0.01 (%)	0.02 (%)	0.03 (%)	0.04 (%)	Cols.(2)-(1) (-)	Cols.(3)-(1) (+)	Cols.(3)-(1) (-)	Cols.(4)-(1) (+)	Cols.(4)-(1) (-)	Cols.(4)-(1) (+)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PHILIPPINES	0.09	0.09	0.09	0.09						
POLAND	0.33	0.33	0.33	0.32					-0.01	
PORTUGAL	0.18	0.17	0.17	0.17	-0.01		-0.01		-0.01	
QATAR	0.05	0.05	0.05	0.05						
ROMANIA	0.30	0.30	0.29	0.29			-0.01		-0.01	
RWANDA	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SAINT KITTS AND NEVIS	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SAINT LUCIA	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SAINT VINCENT AND THE GRENADINES	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SAMOA	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SAO TOME AND PRINCIPE	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SAUDI ARABIA	1.03	1.02	1.01	1.00	-0.01		-0.02		-0.03	
SENEGAL	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SEYCHELLES	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SIERRA LEONE	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SINGAPORE	0.15	0.15	0.15	0.14					-0.01	
SOLOMON ISLANDS	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SOMALIA	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SOUTH AFRICA	0.41	0.41	0.40	0.40			-0.01		-0.01	
SPAIN	1.90	1.88	1.86	1.84	-0.02		-0.04		-0.06	
SRI LANKA	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SUDAN	0.02	0.02	0.03	0.04			0.01			0.02
SURINAME	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SWAZILAND	0.01	0.02	0.03	0.04		0.01	0.02			0.03
SWEDEN	1.04	1.03	1.02	1.01	-0.01		-0.02		-0.03	
SYRIAN ARAB REPUBLIC	0.12	0.12	0.12	0.12						
THAILAND	0.12	0.12	0.12	0.12						
TOGO	0.01	0.02	0.03	0.04		0.01	0.02			0.03
TRINIDAD AND TOBAGO	0.06	0.06	0.05	0.05			-0.01		-0.01	
TUNISIA	0.03	0.03	0.03	0.04						0.01

MEMBER STATE	Baseperiod (1979-88), low per capita income (\$2600), gradient (85%), ceiling (25%) Debt adjusted income (DAI), without scheme of limits, without adjustment for LCD's									
	FLOOR				POINT DIFFERENCES					
	0.01 (%)	0.02 (%)	0.03 (%)	0.04 (%)	Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(5)-(1)	Cols.(6)-(1)	Cols.(7)-(1)
TURKEY	0.25	0.25	0.25	0.24						
UGANDA	0.01	0.02	0.03	0.04						
UNION OF SOVIET SOCIALIST REPUBLICS	9.02	8.93	8.83	8.71						
UNITED ARAB EMIRATES	0.24	0.24	0.23	0.23						
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.95	4.90	4.84	4.78						
UNITED REPUBLIC OF TANZANIA	0.01	0.02	0.03	0.04						
UNITED STATES OF AMERICA	25.00	25.00	25.00	25.00						
URUGUAY	0.06	0.06	0.06	0.06						
VANUATU	0.01	0.02	0.03	0.04						
VENEZUELA	0.61	0.60	0.59	0.58						
VIET NAM	0.01	0.02	0.03	0.04						
YEMEN, REPUBLIC OF	0.03	0.04	0.06	0.08						
YUGOSLAVIA	0.44	0.43	0.43	0.42						
ZAIRE	0.01	0.02	0.03	0.04						
ZAMBIA	0.01	0.02	0.03	0.04						
ZIMBABWE	0.02	0.02	0.03	0.04						
TOTAL	100.00	100.00	100.00	100.00	-0.74	0.74	-1.60	1.60	-2.53	2.53

ANNEX V.A

Effects of the scheme of limits on the 1986-1988 scale of assessments

Member State	1983-1985 scale (base for 1986-1988 scale)			1986-1988 scale of assessments								Net effect of scheme		
	Machine scale (1)	Ad hoc adjustment (2)	Official scale (3)	National income (raw scale) (4)	Total relief or burden (5)	Machine scale without scheme (6)	Machine scale (using col. 3 as base) (7)	Gross effect of scheme				Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 6 (10)	Effect of 1983-1985 ad hoc adjustments (using col. 1 as base) (11)	Col. 11 as a percentage of col. 6 (12)
								Effect of machine scale on scheme (8)	Effect of relief or burden - col. 8 as a percentage of col. 5 (9)	Effect of difference between machine scale with and without scheme - col. 8 as a percentage of col. 6 (10)				
AFGHANISTAN	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-	-	-
ALBANIA	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-	-	-
ALGERIA	0.15	-0.02	0.13	0.35	-0.09	0.26	0.15	-0.11	N/A	-42	-0.09	-35	-	-
ANGOLA	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-	-	-
ANTIGUA AND BARBUDA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	-	-
ARGENTINA	0.70	+0.01	0.71	0.69	-0.14	0.55	0.61	+0.06	-43	+11	+0.05	+9	-	-
AUSTRALIA	1.53	+0.04	1.57	1.42	+0.26	1.68	1.68	-	-	-	-	-	-	-
AUSTRIA	0.75	-	0.75	0.63	+0.11	0.74	0.74	-	-	-	-	-	-	-
BAHAMAS	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-	-
BAHRAIN	0.02	-0.01	0.01	0.03	-	0.03	0.02	-0.01	N/A	-33	-	-	-	-
BANGLADESH	0.03	-	0.03	0.14	-0.11	0.03	0.03	-	-	-	-	-	-	-
BARBADOS	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-	-
BELGIUM	1.28	-	1.28	0.97	+0.17	1.14	1.15	+0.01	N/A	+1	+0.01	+1	-	-
BELIZE	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	-	-
BENIN	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-	-
BHUTAN	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	-	-
BOLIVIA	0.01	-	0.01	0.05	-0.03	0.02	0.02	-	-	-	-	-	-	-
BOTSWANA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-	-
BRAZIL	1.47	-0.08	1.39	2.38	-0.69	1.69	1.53	-0.16	N/A	-9	-0.07	-4	-	-
BRUNEI														
DARUSSALAM	0.03	-	0.03	0.03	+0.01	0.04	0.04	-	-	-	-	-	-	-
BULGARIA	0.18	-	0.18	0.19	-0.04	0.15	0.16	+0.01	-25	+7	+0.01	+7	-	-
BURKINA FASO	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-	-
BURUNDI	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-	-
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC a/	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAMBODIA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-	-

1986-1988 scale of assessments													
Member State	1983-1985 scale (Base for 1986-1988 scale)			Gross effect of scheme								Net effect of scheme	
	Machine scale	Ad hoc adjustment	Official scale	National income (raw scale)	Total relief or burden	Machine scale without scheme	Effect of scheme on relief or burden - col. 8 as a percentage of col. 7 - col. 6		Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 6	Effect of 1983-1985 ad hoc adjustments (using col. 1 as base)	Col. 11 as a percentage of col. 6		
							(7)	(8)				(9)	(10)
CAMEROON	0.02	-0.01	0.01	0.06	-0.04	0.02	0.02	-	-	-	-	-	
CANADA	3.01	-0.07	3.08	2.55	+0.47	3.02	3.03	+0.01	N/A	-	-	-	
CAPE VERDE	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	
CENTRAL AFRICAN REPUBLIC	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	
CHAD	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	
CHILE	0.08	-0.01	0.07	0.17	-0.08	0.09	0.08	-0.01	N/A	-	-	-	
CHINA	0.81	+0.07	0.88	2.98	-2.25	0.73	0.77	+0.04	-2	-	-	-	
COLOMBIA	0.11	-	0.11	0.30	-0.15	0.15	0.13	-0.02	N/A	-0.02	-13	-	
COMOROS	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	
CONGO	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	
COSTA RICA	0.02	-	0.02	0.03	-0.01	0.02	0.02	-	-	-	-	-	
COTE D'IVOIRE	0.03	-	0.03	0.08	-0.05	0.03	0.03	-	-	-	-	-	
CUBA	0.09	-	0.09	0.17	-0.05	0.12	0.11	-0.01	N/A	-0.01	-8	-	
CYPRUS	0.01	-	0.01	0.02	-	0.02	0.02	-	-	-	-	-	
CZECHOSLOVAKIA	0.74	+0.02	0.76	0.52	+0.10	0.62	0.66	+0.04	N/A	+0.02	+3	-	
DENMARK	0.75	-	0.75	0.59	+0.11	0.70	0.70	-	-	-	-	-	
DJIBOUTI	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	
DOMINICA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	
DOMINICAN REPUBLIC	0.03	-	0.03	0.06	-0.03	0.03	0.03	-	-	-	-	-	
ECUADOR	0.03	-0.01	0.02	0.10	-0.05	0.05	0.03	-0.02	N/A	-0.01	-20	-	
EGYPT	0.08	-0.01	0.07	0.23	-0.16	0.07	0.07	-	-	-	-	-	
EL SALVADOR	0.01	-	0.01	0.04	-0.03	0.01	0.01	-	-	-	-	-	
EQUATORIAL GUINEA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	
ETHIOPIA	0.01	-	0.01	0.04	-0.03	0.01	0.01	-	-	-	-	-	
FIJI	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	
FINLAND	0.48	-	0.48	0.42	+0.08	0.50	0.50	-	-	-	-	-	
FRANCE	6.51	-	6.51	5.31	+0.98	6.29	6.30	+0.01	N/A	-0.01	b/	-	
GABON	0.03	-0.01	0.02	0.03	-	0.03	0.03	-	-	-	-	-	
GAMBIA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	
GERMAN DEMOCRATIC REPUBLIC	1.39	-	1.39	1.09	+0.20	1.29	1.29	-	-	-	-	-	

1986-1988 scale of assessments

Member State	1983-1985 scale (Base for 1986-1988 scale)			1986-1988 scale of assessments							Net effect of scheme	
	Machine scale (1)	Ad hoc adjustment (2)	Official scale (3)	National income (raw scale) (4)	Total relief or burden (5)	Machine scale without scheme (6)	Gross effect of scheme				Effect of 1983-1985 ad hoc adjustments (using col. 1 as base) (11)	Col. 11 as a percentage of col. 6 (12)
							Machine with scheme (using col. 3 as base) (7)	Effect of machine scale without scheme - col. 7 - col. 6 (8)	Effect of relief or burden - col. 8 as a percentage of col. 5 (9)	Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 6 (10)		
GERMANY, FEDERAL												
REPUBLIC OF	8.54	-	8.54	6.74	+1.26	8.00	8.12	+0.12	N/A	+1	+0.11	+1
GHANA	0.02	-	0.02	0.05	-0.04	0.01	0.01	-	-	-	-	-
GREECE	0.40	-	0.40	0.37	+0.07	0.44	0.44	-	-	-	-	-
GUIN	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
GUIN	0.02	-	0.02	0.08	-0.04	0.04	0.03	-0.01	N/A	-25	-0.01	-25
GUIN	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-
GUIN	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
GUIN	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
GUIN	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
GUIN	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-
HUNGARY	0.20	+0.03	0.23	0.21	-0.05	0.16	0.21	+0.05	-100	+31	+0.02	+12
ICELAND	0.03	-	0.03	0.02	+0.01	0.03	0.03	-	-	-	-	-
INDIA	0.32	+0.04	0.36	1.53	-1.19	0.34	0.34	-	-	-	-	-
INDONESIA	0.13	-	0.13	0.65	-0.46	0.19	0.15	-0.04	N/A	-21	-0.04	-21
IRAN (ISLAMIC REPUBLIC OF)	0.58	-	0.58	0.95	-0.04	0.91	0.67	-0.24	N/A	-26	-0.24	-26
IRAQ	0.15	-0.03	0.12	0.29	-0.03	0.26	0.14	-0.12	N/A	-46	-0.09	-35
IRELAND	0.18	-	0.18	0.15	+0.03	0.18	0.18	-	-	-	-	-
ISRAEL	0.23	-	0.23	0.20	+0.02	0.22	0.22	-	-	-	-	-
ITALY	3.75	-0.01	3.74	3.20	+0.60	3.80	3.81	+0.01	N/A	b/	-0.01	b/
JAMAICA	0.02	-	0.02	0.03	-0.01	0.02	0.02	-	-	-	-	-
JAPAN	10.33	-0.01	10.32	9.41	+1.75	11.16	10.84	-0.32	-18	-3	-0.31	-3
JORDAN	0.01	-	0.01	0.03	-0.01	0.02	0.02	-	-	-	-	-
KENYA	0.01	-	0.01	0.06	-0.05	0.01	0.01	-	-	-	-	-
KUWAIT	0.28	-0.03	0.25	0.27	+0.03	0.30	0.29	-0.01	-33	-3	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
LEBANON	0.02	-	0.02	0.02	-	0.01	0.01	-	-	-	-	-
LESOTHO	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
LIBERIA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
LIBYAN ARAB												
JAMAFIRIYA	0.28	-0.02	0.26	0.26	+0.03	0.29	0.29	-	-	-	-	-
LUXEMBOURG	0.06	-	0.06	0.05	-	0.05	0.05	-	-	-	-	-

1986-1988 scale of assessments												
Member State	1983-1985 scale (Base for 1986-1988 scale)			National income (raw scale)	Total relief or burden	Machine scale without scheme	Gross effect of scheme					Net effect of scheme
	Machine scale	Ad hoc adjustment	Official scale				Machine scale (using col. 3 as base)	Effect of scheme on machine scale without scheme - col. 6	Effect of relief or burden - col. 7 - col. 6	Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 5	Effect of ad hoc adjustments (using col. 1 as base)	
MADAGASCAR	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-
MALAWI	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
MALAYSIA	0.09	-	0.09	0.21	-0.07	0.14	0.11	-0.03	N/A	-21	-0.03	-21
MALDIVES	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
MALI	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
MALTA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
MAURITANIA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
MAURITIUS	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
MEXICO	0.97	-0.09	0.88	1.51	-0.31	1.20	0.99	-0.21	N/A	-17	-0.12	-10
MONGOLIA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
MOROCCO	0.06	-0.01	0.05	0.15	-0.10	0.05	0.05	-	-	-	-	-
MOZAMBIQUE	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-
MYANMAR	0.01	-	0.01	0.05	-0.04	0.01	0.01	-	-	-	-	-
NEPAL	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-
NETHERLANDS	1.78	-	1.78	1.43	+0.28	1.71	1.72	+0.01	N/A	+1	-	-
NEW ZEALAND	0.26	-	0.26	0.22	+0.02	0.24	0.24	-	-	-	-	-
NICARAGUA	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-
NIGER	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-
NIGERIA	0.22	-0.03	0.19	0.70	-0.39	0.31	0.21	-0.10	N/A	-32	-0.07	-23
NORWAY	0.51	-	0.51	0.45	+0.09	0.54	0.54	-	-	-	-	-
OMAN	0.02	-0.01	0.01	0.05	-	0.05	0.02	-0.03	N/A	-60	-0.02	-40
PAKISTAN	0.06	-	0.06	0.27	-0.20	0.07	0.07	-	-	-	-	-
PANAMA	0.02	-	0.02	0.03	-0.01	0.02	0.02	-	-	-	-	-
PAPUA NEW GUINEA	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-
PARAGUAY	0.01	-	0.01	0.04	-0.02	0.02	0.02	-	-	-	-	-
PERU	0.09	-0.02	0.07	0.19	-0.10	0.09	0.08	-0.01	N/A	-11	-	-
PHILIPPINES	0.09	-	0.09	0.31	-0.20	0.11	0.11	-	-	-	-	-
POLAND	0.62	+0.10	0.72	0.76	-0.18	0.58	0.62	+0.04	-22	+7	-	-
PORTUGAL	0.18	-	0.18	0.23	-0.05	0.18	0.18	-	-	-	-	-
QATAR	0.04	+0.01	0.03	0.05	-	0.05	0.04	-0.01	N/A	-20	-	-
ROMANIA	0.19	-	0.19	0.36	-0.13	0.23	0.21	-0.02	N/A	-9	-0.02	-9
RWANDA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
SAINT KITTS AND NEVIS	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SAINT LUCIA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SAINT VINCENT AND THE GRENADINES	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-

1986-1988 scale of assessments

Member State	1983-1985 scale (Base for 1986-1988 scale)			Gross effect of scheme							Net effect of scheme	
	Machine scale (1)	Ad hoc adjustment (2)	Official scale (3)	National income (raw scale) (4)	Total relief or burden (5)	Machine scale without scheme (6)	Machine effect of scheme on relief or burden - scale without scheme - col. 3 as col. 7 - col. 6 (7)		Effect of relief or burden - col. 8 as percentage of col. 5 (9)	Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 6 (10)	Effect of 1983-1985 ad hoc adjustments (using col. 1 as base) (11)	Col. 11 as a percentage of col. 6 (12)
SAMOA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SAO TOME AND PRINCE	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SAUDI ARABIA	0.91	-0.05	0.86	0.91	+0.16	1.07	0.97	-0.10	-63	-9	-0.05	-5
SENEGAL	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-
SEYCHELLES	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SIERRA LEONE	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
SINGAPORE	0.10	-0.01	0.09	0.10	+0.01	0.11	0.11	-	-	-	-	-
SOLOMON ISLANDS	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SOMALIA	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-
SOUTH AFRICA	0.36	+0.05	0.41	0.57	-0.13	0.44	0.44	-	-	-	-0.02	-5
SPAIN	1.95	-0.02	1.93	1.72	+0.33	2.05	2.06	+0.01	N/A	b/	-	-
SRI LANKA	0.01	-	0.01	0.05	-0.04	0.01	0.01	-	-	-	-	-
SUDAN	0.01	-	0.01	0.08	-0.06	0.02	0.01	-0.01	N/A	-50	-	-
SURINAME	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
SWAZILAND	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SWEDEN	1.32	-	1.32	1.03	+0.19	1.22	1.22	-	-	-	-	-
SYRIAN ARAB REPUBLIC	0.04	-0.01	0.03	0.14	-0.05	0.09	0.04	-0.05	1/A	-56	-0.04	-44
THAILAND	0.08	-	0.08	0.30	-0.19	0.11	0.10	-0.01	N/A	-9	-0.01	-9
TOGO	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
TRINIDAD AND TOBAGO	0.04	-0.01	0.03	0.05	+0.01	0.06	0.04	-0.02	-200	-33	-0.01	-17
TUNISIA	0.03	-	0.03	0.08	-0.04	0.04	0.04	-	-	-	-	-
TURKEY	0.33	-0.01	0.32	0.61	-0.27	0.34	0.34	-	-	-	-	-
UGANDA	0.01	-	0.01	0.06	-0.05	0.01	0.01	-	-	-	-	-
UKRAINIAN SOVIET SOCIALIST REPUBLIC a/	-	-	-	-	-	-	-	-	-	-	-	-
UNION OF SOVIET SOCIALIST REPUBLICS	12.02	+0.20	12.22	8.65	+1.61	10.26	11.62	+1.36	N/A	+13	+1.16	+11

1986-1988 scale of assessments											
Member State	1983-1985 scale (Base for 1986-1988 scale)			Gross effect of scheme							
	Machine scale (1)	Ad hoc adjustment (2)	Official scale (3)	National income (raw scale) (4)	Total relief or burden (5)	Machine scale without scheme (6)	Machine scale with scheme (7)		Effect of scheme on relief or burden - (8)		Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 6 (10)
							Machine scale without scheme col. 3 as a percentage of col. 6 (7)	Machine scale with scheme col. 8 as a percentage of col. 6 (8)	Effect of scheme on relief or burden - col. 8 as a percentage of col. 5 (9)	Effect of scheme on relief or burden - col. 8 as a percentage of col. 6 (11)	
UNITED ARAB EMIRATES	0.19	-0.03	0.16	0.22	+0.05	0.27	0.18	-0.09	-180	-0.06	-22
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.67	-	4.67	4.09	+0.77	4.86	4.87	+0.01	N/A	-0.01	b/
UNITED REPUBLIC OF TANZANIA	0.01	-	0.01	0.05	-0.04	0.01	0.01	-	-	-	-
UNITED STATES OF AMERICA	25.00	-	25.00	26.00	-1.00	25.00	25.00	-	-	-	-
URUGUAY	0.05	-0.01	0.04	0.08	-0.01	0.07	0.05	-0.02	N/A	-0.01	-14
VANUATU	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-
VENEZUELA	0.58	-0.03	0.55	0.55	+0.05	0.60	0.60	-	-	-	-
VIET NAM	0.02	-	0.02	0.06	-0.05	0.01	0.01	-	-	-	-
YEMEN e/	0.02	-	0.02	0.04	-0.02	0.02	0.02	-	-	-	-
YUGOSLAVIA	0.48	-0.02	0.46	0.57	-0.05	0.52	0.52	-	-	-	-
ZAIRE	0.01	-	0.01	0.06	-0.05	0.01	0.01	-	-	-	-
ZAMBIA	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-
ZIMBABWE	0.02	-	0.02	0.05	-0.03	0.02	0.02	-	-	-	-
TOTAL	100.04 c/	+0.63	100.04 c/	99.95 d/	+10.08 -10.03 d/	100.00	100.00	+1.79	-	+1.38	-

N/A Not applicable as scheme of limits does not counteract the other provisions of the methodology.

a/ Subsumed under Union of Soviet Socialist Republics for the purposes of this table.

b/ Less than 1 per cent.

c/ Total exceeds 100.00 due to subsequent addition of Brunei Darussalam and Saint Kitts and Nevis as new Member States.

d/ The total in column 4 was not forced to 100.00 when prepared in 1985; this circumstance also affects the total in column 5.

e/ The figures shown are an artifact of the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic.

Effects of the scheme of limits on the 1989-1991 scale of assessments

Member State	1989-1991 scale of assessments											
	1986-1988 scale (Base for 1989-1991 scale)						Gross effect of scheme					
	Machine scale (1)	Ad hoc adjustment (2)	Official scale (3)	National income (raw scale) (4)	Total relief or burden (5)	Machine scale without scheme (6)	Machine scale with scheme (using col. 3 as base) (7)	Effect of scheme on relief or burden - scale without col. 7 - col. 6 (8)	Effect of scheme on relief or burden - scale with scheme - col. 8 as a percentage of col. 5 (9)	Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 6 (10)	Effect of 1986-1988 ad hoc adjustments - (using col. 1 as base) of col. 6 (11)	Net effect of scheme (12)
AFGHANISTAN	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-
ALBANIA	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-
ALGERIA	0.15	-0.01	0.14	0.39	-0.04	0.35	0.16	-0.19	N/A	-54	-0.18	-51
ANGOLA	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-
ANTIGUA AND BARBUDA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
ARGENTINA	0.61	+0.01	0.62	0.78	+0.07	0.85	0.71	-0.14	-200	-16	-0.15	-18
AUSTRALIA	1.68	-0.02	1.66	1.25	+0.25	1.50	1.53	+0.03	N/A	+2	+0.04	+3
AUSTRIA	0.74	-	0.74	0.60	+0.12	0.72	0.73	+0.01	N/A	+1	+0.01	+1
BAHAMAS	0.01	-	0.01	0.01	+0.01	0.02	0.02	-	-	-	-	-
BAHRAIN	0.02	-	0.02	0.02	+0.01	0.03	0.03	-	-	-	-	-
BANGLADESH	0.03	-0.01	0.02	0.13	-0.10	0.03	0.03	-	-	-	-	-
BARBADOS	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
BELGIUM	1.15	+0.03	1.18	0.95	+0.19	1.14	1.16	+0.02	N/A	+2	+0.02	+2
BELIZE	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
BENIN	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
BHUTAN	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
BOLIVIA	0.02	-0.01	0.01	0.05	-0.03	0.02	0.02	-	-	-	-	-
BOTSWANA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
BRAZIL	1.53	-0.13	1.40	2.13	-0.54	1.59	1.54	-0.05	N/A	-3	+0.03	+2
BRUNEI DARUSSALAM	0.04	-	0.04	0.03	-	0.03	0.03	-	-	-	-	-
BULGARIA	0.16	-	0.16	0.16	-0.02	0.14	0.14	-	-	-	-	-
BURKINA FASO	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
BURUNDI	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC ^{a/}	-	-	-	-	-	-	-	-	-	-	-	-
CAMBODIA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-

1989-1991 scale of assessments											
1986-1988 scale											
(Base for 1989-1991 scale)											
Member State	Machine scale (1)	Ad hoc adjustment (2)	Official scale (3)	National income (raw scale) (4)	Total relief or burden (5)	Machine scale without scheme (6)	Machine scale (using col. 3 as base) (7)	Gross effect of scheme (8)	Effect of scheme on relief or burden - col. 8 as a percentage of col. 5 (9)	Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 6 (10)	Net effect of scheme (11)
CAMEROON	4.02	-0.01	0.01	0.07	-0.04	0.03	0.02	-0.01	N/A	-33	-
CANADA	3.03	+0.03	3.06	2.52	+0.50	3.02	3.07	+0.05	N/A	+2	+0.05
CAPE VERDE	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-
CENTRAL AFRICAN REPUBLIC	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-
CHAD	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-
CHILE	0.08	-0.01	0.07	0.17	-0.07	0.10	0.08	-0.02	N/A	-20	-
CHINA	0.77	+0.02	0.79	2.89	-2.12	0.77	0.78	+0.01	N/A	+1	+0.01
COLOMBIA	0.13	-	0.13	0.29	-0.13	0.16	0.15	-0.01	N/A	-6	-0.01
COMOROS	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-
CONGO	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-
COSTA RICA	0.02	-	0.02	0.03	-0.01	0.02	0.02	-	-	-	-
COTE D'IVOIRE	0.03	-0.01	0.02	0.07	-0.05	0.02	0.02	-	-	-	-
CUBA	0.11	-0.02	0.09	0.16	-0.05	0.11	0.11	-	-	-	-
CYPRUS	0.02	-	0.02	0.02	-	0.02	0.02	-	-	-	-
CZECHOSLOVAKIA	0.66	+0.04	0.70	0.46	+0.09	0.55	0.61	+0.06	N/A	+11	+0.02
DENMARK	0.70	+0.02	0.72	0.54	+0.11	0.65	0.66	+0.01	N/A	+2	+0.01
DJIBOUTI	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-
DOMINICA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-
DOMINICAN REPUBLIC	0.03	-	0.03	0.06	-0.03	0.03	0.03	-	-	-	-
ECUADOR	0.03	-	0.03	0.10	-0.05	0.05	0.04	-0.01	N/A	-20	-0.01
EGYPT	0.07	-	0.07	0.34	-0.20	0.14	0.08	-0.06	N/A	-43	-0.06
EL SALVADOR	0.01	-	0.01	0.04	-0.02	0.02	0.02	-	-	-	-
EQUATORIAL GUINEA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-
ETHIOPIA	0.01	-	0.01	0.04	-0.03	0.01	0.01	-	-	-	-
FIJI	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-
FINLAND	0.50	-	0.50	0.42	+0.08	0.50	0.51	+0.01	N/A	+2	+0.01
FRANCE	6.30	+0.07	6.37	4.99	+1.00	5.99	6.17	+0.18	N/A	+3	+0.11
GABON	0.03	-	0.03	0.03	-	0.03	0.03	-	-	-	-
GAMBIA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-
GERMAN DEMOCRATIC REPUBLIC	1.29	+0.04	1.33	0.99	+0.20	1.19	1.22	+0.03	N/A	+3	+0.02

1989-1991 scale of assessments

Member State	1986-1988 scale (Base for 1989-1991 scale)			Gross effect of scheme								Net effect of scheme	
	Machine scale (1)	Ad hoc adjustment (2)	Official scale (3)	National income (raw scale) (4)	Total relief or burden (5)	Machine scale without scheme (6)	Machine scale with scheme (using col. 3 as base) (7)	Effect of scheme on relief or burden - col. 6 as a percentage of col. 7 (8)	Effect of scheme on relief or burden - col. 8 as a percentage of col. 5 (9)	Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 6 (10)	Effect of 1986-1988 ad hoc adjustments - (using col. 1 as base) (11)	Col. 11 as a percentage of col. 6 (12)	
GERMANY, FEDERAL REPUBLIC OF	8.12	+0.14	8.26	6.20	+1.24	7.44	7.98	+0.54	N/A	+7	+0.41	+6	
GHANA	0.01	-	0.01	0.05	-0.03	0.02	0.02	-	-	-	-	-	
GREECE	0.44	-	0.44	0.34	+0.04	0.38	0.39	+0.01	N/A	+3	+0.01	+3	
GRENADA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	
GUATEMALA	0.03	-0.01	0.02	0.08	-0.04	0.04	0.03	-0.01	N/A	-25	-	-	
GUINEA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	
GUINEA-BISSAU	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	
GUYANA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	
HAITI	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	
HONDURAS	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-	
HUNGARY	0.21	+0.01	0.22	0.17	-0.05	0.12	0.21	+0.09	-180	+75	+0.07	+58	
ICELAND	0.03	-	0.03	0.02	+0.01	0.03	0.03	-	-	-	-	-	
INDIA	0.34	+0.01	0.35	1.53	-1.17	0.36	0.37	+0.01	-1	+3	+0.01	+3	
INDONESIA	0.15	-0.01	0.14	0.68	-0.47	0.21	0.16	-0.05	N/A	-24	-0.04	-19	
IRAN (ISLAMIC REPUBLIC OF)	0.67	-0.04	0.63	1.17	+0.22	1.39	0.73	-0.66	-300	-47	-0.62	-45	
IRAQ	0.14	-0.02	0.12	0.36	+0.06	0.42	0.14	-0.28	-467	-67	-0.26	-62	
IRELAND	0.18	-	0.18	0.15	+0.03	0.18	0.18	-	-	-	-	-	
ISRAEL	0.22	-	0.22	0.19	+0.01	0.20	0.21	+0.01	N/A	+5	-	-	
ITALY	3.81	-0.02	3.79	3.67	+0.73	4.40	4.06	-0.34	-47	-8	-0.30	-7	
JAMAICA	0.02	-	0.02	0.02	-0.01	0.01	0.01	-	-	-	-	-	
JAPAN	10.84	-	10.84	10.36	+2.06	12.42	11.38	-1.04	-50	-8	-1.04	-8	
JORDAN	0.02	-0.01	0.01	0.03	-0.01	0.02	0.02	-	-	-	-	-	
KENYA	0.01	-	0.01	0.05	-0.04	0.01	0.01	-	-	-	-	-	
KUWAIT	0.29	-	0.29	0.25	+0.04	0.29	0.30	+0.01	N/A	+3	+0.01	+3	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	
LEBANON	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-	
LESOTHO	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	
LIBERIA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	
LIBYAN ARAB JAMAHIRIYA	0.29	-0.03	0.26	0.25	+0.04	0.29	0.30	+0.01	N/A	+3	+0.01	+3	
LUXEMBOURG	0.05	-	0.05	0.05	+0.01	0.06	0.06	-	-	-	-	-	

1989-1991 scale of assessments

Member State	1986-1988 scale (Base for 1989-1991 scale)			1989-1991 scale of assessments									
	Machine scale	Ad hoc adjustment	Official scale	National income (raw scale)	Total relief or burden	Machine scale without scheme	Gross effect of scheme				Net effect of scheme		
							Machine scale with scheme (using col. 3 as base)	Effect of scheme on machine scale without scheme - col. 7 - col. 6	Effect of scheme on relief or burden - col. 8 as a percentage of col. 5	Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 6	Effect of 1986-1988 ad hoc adjustments - (using col. 1 as base)	Col. 11 as a percentage of col. 6	(12)
MADAGASCAR	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-	-
MALAWI	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-
MALAYSIA	0.11	-0.01	0.10	0.23	-0.08	0.15	0.12	-0.03	N/A	-20	-0.02	-13	-
MALDIVES	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-	-
MALI	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-
MALTA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-
MAURITANIA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-
MAURITIUS	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-
MEXICO	0.99	-0.10	0.89	1.39	-0.30	1.09	1.00	-0.09	N/A	-8	+0.01	+1	-
MONGOLIA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-	-
MOROCCO	0.05	-	0.05	0.13	-0.09	0.04	0.04	-	-	-	-	-	-
MOZAMBIQUE	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-	-
MYANMAR	0.01	-	0.01	0.05	-0.04	0.01	0.01	-	-	-	-	-	-
NEPAL	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-	-
NETHERLANDS	1.72	+0.02	1.74	1.30	+0.27	1.57	1.60	+0.03	N/A	+2	+0.03	+2	-
NEW ZEALAND	0.24	-	0.24	0.19	+0.04	0.23	0.24	+0.01	N/A	+4	-	-	-
NICARAGUA	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-	-
NIGER	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-	-
NIGERIA	0.21	-0.02	0.19	0.67	-0.38	0.29	0.21	-0.08	N/A	-28	-0.06	-21	-
NORWAY	0.54	-	0.54	0.45	+0.09	0.54	0.55	+0.01	N/A	+2	+0.01	+2	-
OMAN	0.02	-	0.02	0.05	+0.01	0.06	0.03	-0.03	-300	-50	-0.03	-50	-
PAKISTAN	0.07	-0.01	0.06	0.28	-0.21	0.07	0.07	-	-	-	-	-	-
PANAMA	0.02	-	0.02	0.04	-0.02	0.02	0.02	-	-	-	-	-	-
PAPUA NEW GUINEA	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-	-
PARAGUAY	0.02	-	0.02	0.04	-0.01	0.03	0.03	-	-	-	-	-	-
PERU	0.08	-0.01	0.07	0.15	-0.09	0.06	0.06	-	-	-	+0.01	+17	-
PHILIPPINES	0.11	-0.01	0.10	0.29	-0.20	0.09	0.09	-	-	-	-	-	-
POLAND	0.62	+0.02	0.64	0.63	-0.16	0.47	0.55	+0.08	-50	+17	+0.07	+15	-
PORTUGAL	0.18	-	0.18	0.20	-0.03	0.17	0.18	+0.01	-33	+6	-	-	-
QATAR	0.04	-	0.04	0.05	+0.01	0.06	0.05	-0.01	-100	-17	-0.01	-17	-

Member State	1986-1988 scale (Base for 1989-1991 scale)				1989-1991 scale of assessments							
	Machine scale (1)	Ad hoc adjustment (2)	Official scale (3)	National income (raw scale) (4)	Total relief or burden (5)	Machine scale without scheme (6)	Gross effect of scheme			Net effect of scheme		
							Machine scale with scheme (using col. 3 as base) (7)	Effect of scheme on relief or burden - col. 8 as a percentage of col. 6 (8)	Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 6 (10)	Effect of 1986-1988 ad hoc adjustments - as a percentage of col. 6 (11)	Effect of 1986-1988 ad hoc adjustments - as a percentage of col. 6 (12)	
ROMANIA	0.21	-0.02	0.19	0.38	-0.08	0.30	0.21	-0.09	N/A	-30	-0.07	-23
RWANDA	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
SAINT KITTS AND NEVIS	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SAINT LUCIA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SAINT VINCENT AND THE GRENADINES	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SAMOA	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SAO TOME AND PRINCE	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SAUDI ARABIA	0.97	-	0.97	0.99	+0.17	1.16	1.09	-0.08	-47	-7	-0.08	-7
SENEGAL	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-
SEYCHELLES	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SIERRA LEONE	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
SINGAPORE	0.11	-0.01	0.10	0.12	+0.02	0.14	0.12	-0.02	-100	-14	-0.01	-7
SOLOMON ISLANDS	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SOMALIA	0.01	-	0.01	0.02	-0.01	0.01	0.01	-	-	-	-	-
SOUTH AFRICA	0.44	-	0.44	0.52	-0.08	0.44	0.45	+0.01	-12	+2	+0.01	+2
SPAIN	2.06	-0.03	2.03	1.57	+0.31	1.88	1.91	+0.03	N/A	+2	+0.03	+2
SRI LANKA	0.01	-	0.01	0.04	-0.03	0.01	0.01	-	-	-	-	-
SUDAN	0.01	-	0.01	0.08	-0.06	0.01	0.01	-	-	-	-	-
SURINAME	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
SWAZILAND	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
SWEDEN	1.22	+0.03	1.25	0.93	+0.18	1.11	1.15	+0.04	N/A	+4	+0.02	+2
SYRIAN ARAB REPUBLIC	0.04	-	0.04	0.15	-0.03	0.12	0.05	-0.07	N/A	-58	-0.07	-58
THAILAND	0.10	-0.01	0.09	0.31	-0.19	0.12	0.11	-0.01	N/A	-8	-	-
TOGO	0.01	-	0.01	0.01	-	0.01	0.01	-	-	-	-	-
TRINIDAD AND TOBAGO	0.04	-	0.04	0.06	-	0.06	0.05	-0.01	N/A	-17	-0.01	-17

Member State	1989-1991 scale of assessments										Net effect of scheme	
	1986-1988 scale (Base for 1989-1991 scale)					Gross effect of scheme					Effect of	
	Machine scale (1)	Ad hoc adjustment (2)	Official scale (3)	National income (raw scale) (4)	Total relief or burden (5)	Machine scale without scheme (6)	Machine scale with scheme (using col. 3 as base) (7)	Effect of scheme on relief or burden - col. 8 as a percentage of col. 7 (8)	Effect of scheme on relief or burden - col. 8 as a percentage of col. 5 (9)	Proportional difference between machine scale with and without scheme - col. 8 as a percentage of col. 6 (10)	Effect of 1986-1988 ad hoc adjustments - (using col. 1 as base) (11)	Effect of adjustments - col. 11 as a percentage of col. 6 (12)
TUNISIA	0.04	-0.01	0.03	0.07	-0.03	0.04	0.04	-	-	-	-	-
TURKEY	0.34	-	0.34	0.54	-0.24	0.30	0.31	+0.01	-4	+3	+0.01	+3
UGANDA	0.01	-	0.01	0.04	-0.03	0.01	0.01	-	-	-	-	-
UKRAINIAN SOVIET SOCIALIST REPUBLIC a/	-	-	-	-	-	-	-	-	-	-	-	-
UNION OF SOVIET SOCIALIST REPUBLICS	11.62	+0.20	11.82	7.75	+1.54	9.29	11.42	+2.13	N/A	+23	+1.94	+21
UNITED ARAB EMIRATES	0.18	-	0.18	0.22	+0.03	0.25	0.20	-0.05	-167	-20	-0.05	-20
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.87	-0.01	4.86	3.99	+0.79	4.78	4.86	+0.08	N/A	+2	+0.09	+2
UNITED REPUBLIC OF TANZANIA	0.01	-	0.01	0.05	-0.04	0.01	0.01	-	-	-	-	-
UNITED STATES OF AMERICA	25.00	-	25.00	27.78	-2.78	25.00	25.00	-	-	-	-	-
URUGUAY	0.05	-0.01	0.04	0.07	-0.01	0.06	0.05	-0.01	N/A	-17	-	-
VANUATU	0.01	-	0.01	0.00	+0.01	0.01	0.01	-	-	-	-	-
VENEZUELA	0.60	-	0.60	0.50	+0.05	0.55	0.56	+0.01	N/A	+2	+0.01	+2
VIET NAM	0.01	-	0.01	0.06	-0.05	0.01	0.01	-	-	-	-	-
YEMEN c/	0.02	-	0.02	0.05	-0.03	0.02	0.02	-	-	-	-	-
YUGOSLAVIA	0.52	-0.06	0.46	0.54	+0.07	0.61	0.52	-0.09	-129	-15	-0.01	-2
ZAIRE	0.01	-	0.01	0.05	-0.04	0.01	0.01	-	-	-	-	-
ZAMBIA	0.01	-	0.01	0.03	-0.02	0.01	0.01	-	-	-	-	-
ZIMBABWE	0.02	-	0.02	0.05	-0.03	0.02	0.02	-	-	-	-	-
TOTAL	100.00	+0.69	100.00	100.00	+10.93	100.00	100.00	+3.54	-	-	+3.09	-

N/A Not applicable as scheme of limits does not counteract the other provisions of the methodology.

a/ Subsumed under Union of Soviet Socialist Republics for the purposes of this table.

b/ Less than 1 per cent.

c/ The figures shown are an artifact of the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic.

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